BOARD OF TRADE—COMMERCIAL INTELLIGENCE COMMITTEE.

REPORT

TO THE

BOARD OF TRADE

BY THE

ADVISORY COMMITTEE

ON

COMMERCIAL INTELLIGENCE,

WITH REFERENCE TO THEIR PROCEEDINGS

[March 1910 to March 1913];

WITH APPENDICES.

Presented to both Houses of Parliament by Command of His Majesty.

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on 31 October, 2019

REPORT TO THE BOARD OF TRADE BY THE ADVISORY COMMITTEE ON COMMERCIAL INTELLIGENCE WITH REFERENCE TO THEIR PROCEEDINGS, 1910–1913.

To the President of the Board of Trade.

Sir,

We have the honour to present to you a Report of the Proceedings of the Advisory Committee to the Board of Trade on Commercial Intelligence since its constitution in March, 1910.

The following were the terms of reference of the Committee, which was appointed for three years :—

> "To advise the Board of Trade (1) on the work of their Commercial Intelligence Branch and on such matters relating to Foreign Tariffs and other commercial questions as the Board may refer to them ; and (2) as to Commercial Missions abroad, or other means of obtaining and diffusing information for the benefit of British trade."

The Committee, as originally constituted, consisted of the following members :—

(1) *Official Members.*

The President of the Board of Trade (*Chairman*).
The Permanent Secretary to the Board of Trade.
The Parliamentary Secretary to the Board of Trade.
The Assistant Secretary, Commercial Department.

(2) *Representatives of other Government Departments.*

Mr. C. A. Harris, C.B., C.M.G., M.V.O. (*Colonial Office*).
Sir T. W. Holderness, K.C.S.I. (*India Office*).
Sir H. W. Just, K.C.M.G., C.B. (*Colonial Office*).
Mr. Algernon Law, C.B. (*Foreign Office*).

(3) *Representatives of the Self-Governing Dominions.*

The Rt. Hon. Lord Strathcona and Mount Royal, G.C.M.G., G.C.V.O., High Commissioner for Canada.
The Rt. Hon. Sir George Reid, G.C.M.G., High Commissioner for Australia.
The Hon. Sir W. Hall-Jones, K.C.M.G., High Commissioner for New Zealand.
Mr. Henry Birchenough, C.M.G., representing South Africa.

(4) *Commercial Representatives.*

Sir F. Forbes Adam, C.I.E.
The Rt. Hon. Lord Avebury, F.R.S.
Sir Alfred E. Bateman, K.C.M.G.
Sir Hugh Bell, Bart.
Mr. Frederick Brittain.
Mr. Henry Brock.
Mr. George H. Cox.
Mr. T. Craig-Brown.
Mr. W. H. Mitchell.
Mr. E. Parkes, M.P.
Sir Albert K. Rollit.
The Rt. Hon. Lord Rotherham.
The Rt. Hon. Sir Albert Spicer, Bart., M.P.
Mr. D. A. Thomas, M.P.
Mr. Robert Thompson, M.P.

(28569r—4.) Wt. 40672—3974. 1500. 5/13. D & S.

All our meetings have been presided over by Sir H. Llewellyn Smith, K.C.B. (Permanent Secretary to the Board of Trade), and we have also had the advantage of the presence of Mr. T. Worthington, the Director of the Commercial Intelligence Branch of the Board of Trade.

Subsequently Captain R. Muirhead Collins, R.N., C.M.G., was appointed a member of the Committee in the place of Sir George Reid; Mr. F. C. Drake succeeded Sir T. W. Holderness as representative of the India Office; and Sir Algernon Firth, Bart., took the place left vacant by the resignation of Sir Albert Rollit.

I.—WORK OF THE COMMERCIAL INTELLIGENCE BRANCH.

The Commercial Intelligence Branch of the Board of Trade was established in October, 1899, as the result of recommendations made by a departmental Committee appointed by the Board in 1897, to inquire and report as to the best means of collecting and properly disseminating accurate information on commercial subjects. It was originally housed in Parliament Street, but was transferred in 1904 to a position more convenient for business men, at 73, Basinghall Street, E.C.

The Offices of the Branch now contain a *Reading Room*, where the latest official publications (British, Colonial and Foreign) may be consulted, as well as the most recent commercial directories, year books, &c., and a large number of trade journals; a *Sample Room*, for the exhibition of specimens of manufactured goods competing with British products in foreign countries or British Possessions, and of new raw materials likely to be of interest to British manufacturers; and an *Enquiry Room*, where personal enquiries may be made on the various subjects dealt with by the Branch.

The *information collected by the Commercial Intelligence Branch* is obtained from the reports furnished to the Branch, either directly or through the Foreign Office, by H.M. Embassies, Legations, Commercial Attachés and Consular Officers in Foreign Countries, and directly by H.M. Trade Commissioners and the Imperial Trade Correspondents in the Self-Governing Dominions, and the Honorary Correspondents of the Branch in the Crown Colonies and Protectorate (*vide* p. 6 *infra*); from the official publications of the British, Colonial and Foreign Governments; and also from numerous trade publications and other sources.

The information so received, and placed at the service of British manufacturers and merchants by the Commercial Intelligence Branch, relates principally to the following subjects: Names of Firms abroad engaged in particular lines of business in different localities; Foreign and Colonial Contracts open to tender, and other openings for British Trade; Foreign and Colonial Tariffs and Customs Regulations; Commercial Statistics; Regulations concerning Commercial Travellers and their samples; Laws affecting Patents, Designs, and Trade Marks in foreign countries; Certificates of Origin; and Trade Conditions (Terms of Payment, Credit, Agency Conditions, Means of Recovery of Debts, &c.) in various countries. But the Branch is always ready to answer, so far as possible, questions on any other commercial subject which may be addressed to it.

Much of the information received by the Branch is made public in the "Board of Trade Journal," so far as its publication in that manner does not militate against the interests of British trade; a very important part of it is, however, distributed confidentially to Chambers of Commerce, and individual firms known to be desirous of receiving information as to particular branches of trade. In a number of cases, in order to prevent the machinery of the Branch being utilised for the purposes of firms whose interests are not predominantly British, it is found desirable simply to indicate that information on a given matter is available on personal application, the Branch exercising its discretion as to giving or withholding the information in any instance. Some details as to the information received by the Branch, and the manner in which it is utilised, are given in Appendix I (A).

We are glad to be able to report that there has been a very satisfactory increase in the number of applications made to the Branch by British manufacturers and merchants for information of the kind indicated in the preceding paragraphs. The number of such enquiries (written and personal) for each of the years since 1901 is shown in the following table; and some details as to the nature of the written enquiries received at the Branch during the years 1910–1912 are given in Appendix I (B).

NUMBER of WRITTEN and PERSONAL ENQUIRIES dealt with by the COMMERCIAL INTELLIGENCE BRANCH during the years 1901–1912 inclusive.

Year.	Enquiries.		
	Written.	Personal.	Total.
1901	1,220	394	1,614
1902	1,749	609	2,358
1903	2,460	1,139	3,599
1904	2,646	1,239	3,885
1905	2,952	1,447	4,399
1906	3,529	2,015	5,544
1907	5,575	3,656	9,231
1908	6,764	4,503	11,267
1909	7,782	5,362	13,144
1910	9,010	5,829	14,839
1911	10,964	6,023	16,987
1912	10,316	6,172	16,488

It will be noticed that the year 1912 shows a slight decline, as compared with 1911, but probably the general trade activity of last year left traders little time for enquiries other than those relating to their current business; and it may also be that the recent tours in the United Kingdom by H.M. Trade Commissioners for Australia and South Africa enabled British traders to address to them directly enquiries which would otherwise have been made to or through the Commercial Intelligence Branch.

In connexion with the work of the Commercial Intelligence Branch there are certain matters to which we desire especially to direct attention.

(*a*) *The Special Register.*—The arrangement which came into effect on the 1st January, 1907, whereby the names of British firms desirous of obtaining confidential information as to trade openings abroad in regard to specific branches of trade are placed, at the discretion of the Board of Trade and upon payment of an annual fee of one guinea (including subscription to the "Board of Trade Journal"), upon a Special Register at the Commercial Intelligence Branch, has worked satisfactorily, though we regret that a larger number of firms have not availed themselves of the facilities offered. The number upon the Register on the 31st December, 1912, was 1,516. The total number of separate circulars sent to such firms during 1912 was 1,098.

In regard to this Register our attention was drawn to the fact that in deciding upon applications for admission thereto, consideration had been given chiefly to the nature of the business carried on by the applicant firm, that is, whether it was or was not carried on in the interest mainly of British trade and concerned chiefly with the export of British goods. Difficulties, however, occasionally arose, and we were accordingly asked to advise as to the desirabilty, in order to facilitate the work of the Branch in deciding upon applications, and also to diminish the probability that the information supplied may be utilised by firms whose interests are not wholly or mainly British, of refusing applications from firms the partners in which are not British subjects. We decided to recommend that this course should be adopted as a general rule, but that it should be within the discretion of the Director of the Branch to recommend to the Board of Trade departures from the rule in exceptional cases.

(*b*) *Utilisation by Chambers of Commerce of Information supplied to them by the Commercial Intelligence Branch.*—In consequence of various questions which had come under our consideration, we addressed a circular letter to all the principal Chambers of Commerce and Trade Associations of the United Kingdom, enquiring as to the methods adopted by them for the distribution of information, especially of a confidential character, communicated to them by the Commercial Intelligence Branch of the Board of Trade. Subsequently we presented to the Board a Report (printed as Appendix III to this Report), summarising the results of our enquiry and offering certain suggestions. Our general conclusions were that a wide distribution of information, even of a "confidential" character, is desirable so long as reasonable discretion is exercised, as the resultant advantage accruing to British trade would usually outweigh such risk as there may be

of the information coming into the hands of foreign firms or their agents; and that whilst it is desirable to utilise as fully as possible the help of the Chambers of Commerce in distributing information, in cases where these have the requisite machinery, it is not practicable to impose any uniform method upon them, and that the best course is simply to emphasise the fact that the information supplied by the Commercial Intelligence Branch is intended exclusively for British traders, and then leave the Chambers to exercise their own discretion as to the manner in which they utilise it.

(*c*) *Collection of Samples of Hardware and Hollow-ware.*—In April, 1911, there was submitted to us for consideration a resolution received by the Board of Trade from the London Chamber of Commerce suggesting that the organisation of Trade Commissioners and Correspondents might be utilised for the formation of a collection of samples of non-British goods competing with British products in British possessions. Whilst approving the proposal in principle, we were of opinion that on the whole it would be more advantageous if the collection were limited to certain specified lines of articles and confined to the Self-Governing Dominions. As to the lines of articles to be selected, there were some which were clearly excluded, either because of their bulk and cost (*e.g.*, agricultural and other machinery) or of their small utility (as in the case of chemicals or drugs), whilst it seemed reasonable to assume that traders in textile goods are as a rule fully acquainted with the nature of the competition which they have to encounter. We therefore recommended that the collection should consist of samples of those classes of articles of non-British manufacture which are included under the general headings of Hardware, Hollow-ware and Tools.

We are glad to be able to record that the Board of Trade found it possible to act upon these recommendations, and to issue the necessary instructions to H.M. Trade Commissioners. Changes in the staff of Commissioners have somewhat delayed the execution of the project, but an admirable and comprehensive collection was received early in 1912 from H.M. Trade Commissioner for South Africa (Sir R. Sothern Holland); and its exhibition, in whole or in part, at London, Birmingham, Sheffield, Glasgow and other centres (with the co-operation of the respective Chambers of Commerce) has attracted considerable attention and proved of much interest to British manufacturers and merchants. A similar collection, made by H.M. Trade Commissioner for New Zealand (Mr. W. G. Wickham), has been exhibited in the same manner during the early months of the present year (1913); and we are informed that other collections, from Canada and Australia, will follow later, when the Trade Commissioners recently appointed to those Dominions have had time to acquire the local experience necessary to enable them to make satisfactory collections.

II.—PERMANENT TRADE REPRESENTATION IN THE SELF-GOVERNING DOMINIONS, INDIA AND THE CROWN COLONIES.

In their Report, presented to your predecessor in September, 1909 (Cd. 4917/1909: pp. 7–9), the previous Committee described in some detail the inauguration of a system of British trade representation in the Over-Sea Dominions which would, it was hoped, render to British merchants and manufacturers assistance of the kind given by H.M. Diplomatic and Consular Officers in Foreign Countries. It may be desirable, however, to set out in this place the general nature of the scheme, and to direct attention to some recent developments.

(*a*) *The Self-Governing Dominions.*—(i) In each of the Self-Governing Dominions the Board of Trade have appointed an Agent, styled *H.M. Trade Commissioner*, whose whole time is devoted to the investigation of the trade conditions and requirements of the respective Dominions, with a view to advising British merchants and manufacturers as to trade openings there, watching the movement of foreign competition, and generally reporting fully to the Board of Trade on all matters tending to affect, favourably or adversely, the trade between the Dominion and the Mother Country. It is the duty of the Commissioners to reply to the best of their ability to all trade enquiries addressed to them by British firms, and to render to the representatives of British firms in the Dominion all the assistance that they properly can. It is of course necessary for the Trade Commissioners to travel extensively throughout the respective Dominions; and it is satisfactory to record that during our period of office it has been found practicable to arrange also for the Trade Commissioners to return to the United Kingdom at regular intervals, and to visit the chief industrial and commercial centres here, in order that they may be

consulted by British firms and may be kept acquainted with their needs and the development of British trade and industry. In accordance with this arrangement, visits of the character indicated have been made to the United Kingdom by H.M. Trade Commissioners for Canada, Australia and South Africa, and have proved very successful. The return of Mr. G. H. F. Rolleston, the first Trade Commissioner for New Zealand, was prevented by his untimely death.

(ii) Each of the Trade Commissioners is assisted by a number of *Imperial Trade Correspondents* (also appointed by the Board of Trade), who are persons actively engaged in, or closely acquainted with, the trade and commerce of their respective localities, and are remunerated by annual fees. The duties of these Correspondents are to answer enquiries addressed to them by the Commercial Intelligence Branch or by individual British firms directly; to furnish, on their own initiative, information relative to a number of specified subjects; and to report, as occasion may require, on all matters affecting or likely to affect British trade within their respective spheres. The Correspondents work under the general supervision and guidance of H.M. Trade Commissioners.

At present provision is made for 11 such Correspondents in Canada, 1 in Newfoundland, 4 in Australia (where H.M. Trade Commissioner is shortly to have offices at Sydney as well as Melbourne), 2 in New Zealand, and 5 in South Africa.

The Trade Commissioners and Correspondents prepare lists of the principal dealers in various classes of goods in different localities of the Dominions, and of the agents there of British firms, and furnish them to the Commercial Intelligence Branch; information is transmitted (if necessary by cable) as to contracts open to tender, and projected works of importance, such as the construction of railways, tramways, electric light and power installations, or of mining, water, harbour or irrigation works which may afford openings for British trade; changes in Customs Tariffs or Regulations, and in commercial legislation generally are reported for the information of British traders; and reports are furnished on the conditions of local trade (generally or in particular branches), the establishment of new industries, the development of communications, the nature and growth of foreign competition, and numerous other matters. A series of annual reports by the Trade Commissioners has also been inaugurated.

Our predecessors expressed in their Report the belief that the organisation briefly outlined in the preceding paragraphs would be of substantial benefit in promoting trade between the Mother Country and the Dominions beyond the Seas. Though the system has not yet been in existence for five years this belief appears already to have been amply justified; there is in the commercial community a growing recognition of its practical utility; and a continued advance may, in our opinion, be anticipated alike in the demands made upon the Trade Commissioners and Correspondents, and in the public appreciation of the services which they render.

It is gratifying to learn that Dominion Governments and officials have also shown their appreciation of the importance of the interests which the Trade Commissioners represent, and readily furnish them with information and facilitate their work in other ways as far as practicable.

(*b*) *British India.*—Under an arrangement concluded with the Government of India there is co-operation between the Department of Trade and Commerce and Industry in India and the Commercial Intelligence Branch of the Board of Trade, and information is exchanged between these two Departments. The Director-General of Commercial Intelligence in India acts as the Correspondent there of the Commercial Intelligence Branch of the Board of Trade, and such enquiries addressed to the Branch as cannot be immediately answered by it, or by the India Office, are referred to that officer, who also transmits to the Branch from time to time requests received from Indian traders for the names of manufacturers of British goods.

(*c*) *The Colonies not possessing Responsible Government and Protectorates.*—In consequence of action taken by the Colonial Office in the year 1901, as the result of suggestions made by the first Commercial Intelligence Committee, the Governors of the Colonies not possessing Responsible Government and Protectorates have each nominated an officer to act as Honorary Correspondent of the Commercial Intelligence Branch, and to answer trade enquiries addressed to him by the Branch or by British traders.

A complete list (names and addresses) of H.M. Trade Commissioners and of the Trade Correspondents of the Commercial Intelligence Branch in the Self-governing Dominions,

India, and the Crown Colonies and Protectorates is given in Appendix II to this Report (*vide* page 13).

A proposal submitted to the Board of Trade for the extension to the Crown Colonies of the system of Trade Commissioners was referred to us, but after careful consideration we decided at our meeting in January, 1912, that there is not at present sufficient reason for the appointment of a permanent Trade Commissioner in any one of the groups into which the Crown Colonies may geographically be divided, and that it is doubtful if the appointment of a single Commissioner would serve any very useful purpose. In a large number of the Colonies the expansion of the market for British goods is dependent upon agricultural development, and could not be materially assisted as yet by any appointment or appointments of the kind indicated. At the same time we were of opinion that greater use might be made of the services of the Honorary Trade Correspondents in the Crown Colonies and Protectorates, and at our suggestion special reports, obtained from some of the Correspondents with regard to the trade of the localities in which they are resident, have been published by the Board of Trade, and the Colonial Office has recommended to the Correspondents generally that when in the United Kingdom on leave they should place themselves in communication with the Director of the Commercial Intelligence Branch.

III.—COMMERCIAL MISSIONS.

(*a*) *Syria and Palestine.*—It was stated by the previous Committee, in the Report of their proceedings (Cd. 4917/09, p. 7), that by arrangement with the Foreign Office they had appointed Mr. Ernest Weakley, C.M.G., Commercial Attaché at H.M. Embassy at Constantinople, to conduct an enquiry into the conditions and prospects of British trade in Syria and Palestine, but that the mission had suffered a number of interruptions owing to the illness of Mr. Weakley, political changes in the Turkish Empire, and other causes. Mr. Weakley's report, which was of a very elaborate and comprehensive character, was received at the close of the year 1910, and was immediately published as a Blue Book, likely, we believe, to be of appreciable value to British traders.*

(*b*) *Central America, Venezuela and Colombia.*—After careful consideration we came to the conclusion that the practice of sending out special commercial missions on the lines adopted by our predecessors might usefully be continued, and we accordingly selected as the next area to be investigated the Central American Republics, together with Venezuela and Colombia. For this mission we were fortunate in securing the services of Mr. G. T. Milne, who had an extensive personal acquaintance with South America. Mr. Milne left England towards the close of 1911, visiting first Guatemala, and subsequently Salvador, Honduras, Nicaragua, Panama, Costa Rica, Venezuela and Colombia; he completed his mission and returned to England at the close of the year 1912. A complete collection of reports on the various Republics covered by the Mission will be issued shortly, and will, we believe, prove a very useful addition to a valuable series.

IV.—FOREIGN TARIFFS.

We proceed to give some account of the business of your Committee during the past three years in relation to changes proposed to be made in the Custom Tariffs of foreign countries. During our period of office we have had under our consideration proposals for the complete revision of three Customs Tariffs of substantial importance to the trade of the United Kingdom, namely, those of Japan, Sweden and the Netherlands, and also proposed modifications of the Customs Valuation Tariffs of Spain and the Argentine Republic.

In accordance with the practice adopted by previous Committees, a statement showing the existing and contemplated rates of duty was circulated to the principal Chambers of Commerce and Trade Associations, as soon as the definite proposals were received in each case, and their observations were invited on such of the proposed changes as affected the branches of trade in which they are especially interested.

Before discussing the tariff changes with which we ourselves were called upon to deal, we think it proper to refer to the revised Customs Tariff of *France*, which took effect

* *Report upon the Conditions and Prospects of British Trade in Syria.* Cd. 5707. Price 2*s*.

shortly after our appointment in March, 1910. The revision proposals had received very anxious consideration from our predecessors, as appears from the Report of their proceedings (Cd. 4917/1909, p. 10), and in their original form were viewed with grave apprehension by British merchants and manufacturers. We are glad, however, to be able to report that, although the rates of duty were increased in a number of instances, the tariff as a whole was in its final shape much less unfavourable to British trade than had at one time seemed probable.

Japan.—The most important new foreign Tariff which came under our own consideration was that proposed by the Japanese Government and adopted by the Diet early in 1910, with a view to its coming into operation on the termination in July, 1911, of the various commercial treaties to which Japan was a party, some of which (particularly that with the United Kingdom) "conventionalised" the rates of duty leviable on a large number of important classes of goods on importation into Japan. As a result of the circulation among Chambers of Commerce and Trade Associations of a translation of the new Customs Law and Tariff, which introduced a classification (especially in the case of textiles) much more complex than that of its predecessor, we received numerous representations which showed that the new rates of duty represented a very marked advance upon those actually in force, and were likely to be seriously detrimental to British trade. A detailed analysis of the representations was prepared by us and presented to the Board of Trade for the use of H.M. Government in the negotiations which, we understood, were shortly to be opened with the Japanese Government for a new commercial treaty (*see* Appendix IV). At a later date we learned with much satisfaction, which was, we believe, shared by the commercial community generally, that H.M. Government had been able to induce the Japanese Government to depart from their original declared policy, and to enter into the Commercial Treaty with the United Kingdom of the 3rd April, 1911, which "conventionalised" rates of duty, substantially lower than those of the new General Tariff, in the case of a number of classes of goods (chiefly textiles and iron and steel) of great importance to British trade with Japan.

Sweden.—A new Customs Tariff Law for Sweden, entirely recasting the customs classification and changing the rates of duty in many cases from an *ad valorem* to a specific basis, was promulgated in July, 1910 ; it was, however, not to come into force until December, 1911, when the existing commercial treaty between Sweden and Germany, by which a considerable number of Swedish rates of Customs duty were "conventionalised," was to expire. From the replies received to our circular letter asking for observations on the original Bill, we estimated, on the basis of the trade statistics for the year 1909, that the maximum proportion (so far as relates to value) of the British export trade to Sweden, which might be in some measure adversely affected by the proposed changes, was about one-fourth, the trades chiefly affected being some branches of textiles and metals and machinery. Subsequently the Bill was passed with numerous amendments, which were for the most part in the nature of reductions in the rates of duty originally proposed, and the new Tariff was still further modified in directions favourable to British trade in consequence of the commercial treaty between Sweden and Germany signed in May, 1911 (*see* Appendix V).

The Netherlands.—The proposals put forward early in 1911 by the Dutch Government for the remodelling of the Customs Tariff of the Netherlands are of special interest as involving a departure from the policy hitherto pursued by that country. It is true that statements have appeared to the effect that the main purpose of the Dutch Government, in this revision, is to obtain revenue, and that the protection of Dutch manufactures, whilst taken into account, is considered of secondary importance ; but we find this difficult to reconcile with the expressed intention to levy the proposed new duties on manufactured articles in proportion to the degree of manufacture which they have undergone, and with the increase in the rates of duty on such goods from 5 to 10 or 12 per cent. *ad valorem*—rates which, in the case of some classes of goods at least, may be as effective in the Netherlands, from the point of view of protection, as considerably heavier duties elsewhere. Upon the representations made by the Chambers of Commerce and Trade Associations consulted by us we based a Report to the Board of Trade, for such use as H.M. Government should think proper to make of it, in which we estimated, on the basis of the trade statistics for 1909, that approximately one-third of United Kingdom exports to the Netherlands might be adversely affected by the proposed changes if enacted (*see* Appendix VI).

Spain.—In consequence of the appointment by the Spanish Government, in the latter part of the year 1910, of a commission to revise the valuations of goods adopted in 1906 as bases for the calculation of the specific equivalents of the *ad valorem* rates of customs duty, a circular was issued to a number of Chambers of Commerce and Trade Associations enquiring if they had any definite suggestions to offer for the revision of the 1906 valuations. A Memorandum based on the replies received was communicated by the Board of Trade, through the Foreign Office, to the Spanish Government. From an examination of the revised Tariff, as promulgated at the end of the year 1911, it appeared that the actual specific duties on some classes of goods (especially textiles) of importance to the British export trade to Spain had been reduced, whilst as regards the bulk of the trade they were unchanged ; the value of the British imports into Spain of goods of the classes affected by increased duties is relatively insignificant (*see* Appendix VII).

Argentine Republic.—A Bill, embodying a revision of the Argentine Customs Valuation Tariff, having been introduced by the Argentine Government early in the year 1911, a Memorandum and statement showing the proposed alterations, so far as they affected the principal classes of goods in which United Kingdom trade is interested, was circulated by us in the usual manner. The scanty number of replies received suggested that British merchants and manufacturers took comparatively little interest in the matter, possibly owing to doubt as to the Bill becoming law, and we subsequently learned that owing to the opposition of commercial interests in the Argentine Republic, and political changes at Buenos Aires, the proposals had been dropped.

In this section of our Report we may refer also to a question which came before us with regard to the Customs Tariff of the *Commonwealth of Australia.* The preferential Customs treatment accorded by the Australian Government to British goods was originally conditional on the production of a certificate to the effect that a substantial proportion of United Kingdom labour had entered into the production of the goods, "to the extent in each article of not less than one-fourth of the value of every such article in its present condition ready for export to the Commonwealth of Australia," it being immaterial whether the initial or the finishing processes had been carried out in the United Kingdom.

In the latter part of the year 1909, however, the Australian Government became disposed to think that it would be more advantageous to limit the preferential treatment to goods which had been *finished* in the United Kingdom. The matter was referred to us by the Board of Trade. and we consulted the principal Chambers of Commerce and Trade Associations on the subject ; we found, however, a very strong difference of opinion as to the relative value to British trade of the restriction or non-restriction of the preference to goods finished in the United Kingdom, and in the circumstances we did not feel it possible to offer a definite judgment on the point. Ultimately the Australian Government decided that in order that goods may be entitled to the benefits of the preferential tariff, at least 25 per cent. of the cost of production of the goods must be British and that the finishing process of the goods must be British.

V.—OTHER BUSINESS OF THE COMMITTEE.

Other matters which came under the consideration of the Committee and on which we furnished Reports to the Board of Trade were :—

(i) British participation in the San Francisco Exhibition ; (ii) a proposal for the collection of Colonial and Foreign Legal Decisions affecting Commerce ; (iii) proposals for the formation of a British Trade Association for Central America ; (iv) the possible effect on British trade (as distinct from shipping) of exemption of vessels engaged in the United States coasting trade from Panama Canal dues ; (v) the probable effect on British trade of the Italian Annexation of Tripoli ; (vi) legitimation by the Board of Trade of Certificates issued by the British Chamber of Commerce in Paris for Commercial Travellers in Spain ; (vii) supply by H.M. Trade Commissioners of advance information to Local Agents of British firms ;

(viii) early notification to British traders of all Proposals for Tariff Changes including those put forward other than as Government measures; (ix) proposed International Congress for reform of the Calendar; and (x) false Customs Declarations in Brazil.

We have the honour to be,
Sir,
Your obedient Servants,

H. LLEWELLYN SMITH (*Chairman*).
F. FORBES ADAM.
AVEBURY.
F. BRITTAIN.
HENRY BROCK.
R. MUIRHEAD COLLINS.
G. H. COX.
T. CRAIG-BROWN.
FRANCIS C. DRAKE.
A. F. FIRTH.
C. ALEXANDER HARRIS.
H. W. JUST.
ALGERNON LAW.
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GEO. J. STANLEY.
STRATHCONA.
D. A. THOMAS.
R. THOMPSON.

PERCY ASHLEY,
Secretary.
March 28th, 1913.*

* Sir A. E. Bateman, Sir Hugh Bell, Mr. Birchenough and Sir W. Hall-Jones were unable to sign the Report owing to absence from England.

APPENDIX I.

(A).—STATEMENT showing the number of Annual and other Reports received from (1) HIS MAJESTYS DIPLOMATIC and CONSULAR OFFICERS; and (2) HIS MAJESTY'S TRADE COMMISSIONERS and the TRADE CORRESPONDENTS in the Dominions and British Possessions, which have been dealt with by the Commercial Intelligence Branch of the Board of Trade, and published or communicated to Traders during the years 1910, 1911 and 1912.

Reports from Places in—	"Annual" and "Miscellaneous" Series of Diplomatic and Consular Reports, edited at the Foreign Office and Board of Trade, and published by the Foreign Office.*			Occasional (Special) Reports published in the "Board of Trade Journal."									Occasional (Special) Reports utilised for Circulars to Firms on the "Special Register" of the Commercial Intelligence Branch.			Total.		
				Notices of Calls for Tender.			Other.			Total.								
——	1910.	1911.	1912.	1910.	1911.	1912.	1910.	1911.	1912.	1910.	1911.	1912.	1910.	1911.	1912.	1910.	1911.	1912.
	(i) *Reports from H.M. Diplomatic and Consular Officers.*																	
Europe	83	80	78	333	349	253	581	665	770	914	1,014	1,023	460	357	275	1,457	1,451	1,376
Africa ...	19	22	20	63	77	108	47	72	85	110	149	193	25	80	56	154	251	269
Asia	66	63	62	8	13	4	197	181	156	205	194	160	119	124	114	390	381	336
America, North ...	20	17	18	—	—	8	118	121	215	118	121	223	45	67	46	183	205	287
America, Central, and West Indies	8	5	10	3	6	4	56	78	47	59	84	51	14	31	31	81	120	92
America, South...	26	22	17	22	16	14	188	163	187	210	179	201	90	175	101	326	376	319
Pacific Islands ...	5	2	4	—	—	—	—	1	—	—	1	—	—	4	—	5	7	4
Total ...	227	211	209	429	461	391	1,187	1,281	1,460	1,616	1,742	1,851	753	838	623	2,596	2,791	2,683
	(ii) *Reports from H.M. Trade Commissioners and the Trade Correspondents in the Dominions and British Possessions.*																	
Europe	—	—	—	—	—	—	—	4	5	—	4	5	—	—	—	—	4	5
Africa	—	—	—	32	85	43	67	66	76	99	151	119	54	88	103	153	239	222
Asia	—	—	—	—	—	2	2	29	13	2	29	15	4	9	5	6	38	20
America, North and Central, and British West Indies.	—	—	—	57	48	38	156	180	347	213	228	385	235	227	257	448	455	642
Australia, New Zealand, and British Islands in the Pacific.	—	—	—	116	132	113	100	88	139	216	220	252	119	123	139	335	343	391
Total ...	—	—	—	205	265	196	325	367	580	530	632	776	412	447	504	942	1,079	1,280
Grand Total	227	211†	209‡	634	726	587	1,512	1,648	2,040	2,146	2,374	2,627	1,165	1,285	1,127	3,538	3,870	3,963

* Annual Reports from Vice-Consulates which were published as parts of the Reports of the several Superintending Consulates or Consulates-General are not separately enumerated. Consular Reports from the Colonies of European Countries are included under the Continent in which the places to which they relate are situated.

† Excluding a Special Report by H.M. Trade Commissioner for Canada on the "Trade of the Dominion of Canada," covering the period from July 1, 1906, to March 31, 1910 (published in April, 1911), and Reports by H.M. Trade Commissioners for Canada. Australia, South Africa, and New Zealand (published together in May, 1911).

‡ Excluding Reports for the year 1911 by H.M. Trade Commissioners for Australia, South Africa, and New Zealand (published separately in 1912).

(B.)—STATEMENT showing the NUMBER of WRITTEN ENQUIRIES and of PERSONAL ENQUIRIES, respectively, received at the Commercial Intelligence Branch of the Board of Trade in each of the years 1910, 1911 and 1912; and giving Particulars as to the Nature of the Written Enquiries.

Nature of Enquiries.	1910.	1911.	1912.
Written Enquiries relative to :—			
Statistics	529	535	526
Lists of Firms, Names of Officials, and various other matters connected with foreign trade.	4,769	6,710	6,320
Tariffs, Customs Regulations and Certificates of Origin	1,126	1,153	1,060
Tenders and other Openings for Trade	691	828	767
Official and other Publications	382	374	426
Sources of Supply and Prices	188	259	221
Patents, Trade Marks and Merchandise Marks	87	72	69
Commercial Travellers' Licences, &c.	44	39	40
Railway and Freight Rates	14	23	24
Health and Climatic Conditions, Cost of Living and General Conditions in Places abroad.	44	69	153
Company Law and other Legal matters	21	42	32
"Board of Trade Journal"	174	185	169
Miscellaneous subjects	941	675	509
Total Written Enquiries	9,010	10,964	10,316
Personal Enquiries	5,829	6,023	6,172
Total	14,839	16,987	16,488

APPENDIX II.

H.M. TRADE COMMISSIONERS AND THE TRADE CORRESPONDENTS OF THE COMMERCIAL INTELLIGENCE BRANCH OF THE BOARD OF TRADE IN THE BRITISH SELF-GOVERNING DOMINIONS, INDIA, AND THE CROWN COLONIES AND PROTECTORATES.

The following is a list of the Officers who undertake the duties of receiving and answering commercial enquiries which may be addressed to them either by the Commercial Intelligence Branch of the Board of Trade, or by British manufacturers and traders.

It is suggested that, in all cases, commercial enquiries should first be made of the Commercial Intelligence Branch of the Board of Trade, 73, Basinghall Street, London, E.C. (Tel. Address, "Advantage." Telephone Number 12807, Central), as the information required may already be available at that Branch.

SELF-GOVERNING DOMINIONS.

His Majesty's Trade Commissioners.

Canada	Mr. C. Hamilton Wickes, 3, Beaver Hall Square, Montreal. Telegraphic Address, "Britcom."
Australian Commonwealth ...	Mr. G. T. Milne, Equitable Building, Collins Street, Melbourne. Telegraphic Address, "Combrit."
New Zealand	Mr. W. G. Wickham, P.O. Box 369, Wellington. Telegraphic Address, "Advantage."
South Africa	Sir R. Sothern Holland, Norwich Union Buildings, St. George's Street, Cape Town, P.O. Box 1346. Telegraphic Address, "Austere."

Imperial Trade Correspondents appointed by the Board of Trade.

Canada—	
Alberta	Mr. F. T. Fisher, Secretary, Board of Trade, Edmonton. Mr. J. W. Hugill, Box 1766, Calgary.
British Columbia	Mr. P. G. Shallcross, c/o Messrs. Shallcross, Macaulay, & Co., Vancouver. Mr. J. J. Shallcross, c/o Messrs. Shallcross, Macaulay, & Co., Vancouver.
Manitoba	Mr. J. Appleton, Free Press Building, Winnipeg.
New Brunswick	Mr. W. E. Anderson, 85, Prince William Street, St. John.
Nova Scotia	Mr. E. A. Saunders, Board of Trade, Halifax.
Ontario	Mr. F. W. Field, P.O. Box 176, Toronto.
Quebec	H.M. Trade Commissioner, Montreal. Mr. G. B. Ramsey, 53, Dalhousie Street, Quebec.
Newfoundland	Mr. H. W. Le Messurier, Assistant Collector of Customs, St. John's.
Australia—	
The Commonwealth ...	The Comptroller-General of Trade and Customs, Melbourne.*
New South Wales... ...	H.M. Trade Commissioner, Sydney.
Queensland	Mr. M. Finucan, P.O. Box 337, Brisbane.
South Australia	Mr. J. K. Samuel, Brookman's Building, Adelaide.
Tasmania	Mr. A. H. Ashbolt, 23, Old Wharf, Hobart.
Victoria	H.M. Trade Commissioner, Melbourne.
Western Australia ...	Mr. C. R. Penny, Howard Street, Perth.
New Zealand—	
Auckland	Mr. A. J. Denniston, Secretary, Chamber of Commerce, Auckland.
Dunedin	Mr. W. T. Monkman, Bond Street, Dunedin.
Wellington	H.M. Trade Commissioner, Wellington.
South Africa.	
Cape Colony	H.M. Trade Commissioner, Cape Town. Mr. J. S. Neave, Secretary, Chamber of Commerce, Port Elizabeth (and for East London).
Natal	Mr. A. D. C. Agnew, 412, Berea Road, Durban.
Orange Free State ...	Mr. G. Smetham, Chamber of Commerce, Bloemfontein.
Rhodesia	Mr. E. C. Baxter, P.O. Box 599, Bulawayo.
Transvaal	Mr. Geo. Mayston, Commissioner of Customs, Pretoria.* Major C. A. C. Tremeer, D.S.O., P.O. Box 839, Johannesburg.

BRITISH INDIA.

Correspondent appointed by arrangement between the India Office and Board of Trade.	The Director-General of Commercial Intelligence, Council House Street, Calcutta.

* Designated by the Government of the Colony in which they reside to act as honorary correspondents.

TRADE CORRESPONDENTS OF THE COMMERCIAL INTELLIGENCE BRANCH.

COLONIES NOT POSSESSING RESPONSIBLE GOVERNMENT AND PROTECTORATES.

Corrcspondents designated by the Governor of the Colony or Protectorate in which they reside to act in an honorary capacity.

East Indies.	
British North Borneo ..	The Superintendent of Customs, Sandakan.
Ceylon	The Principal Collector of Customs, Colombo.
Federated Malay States ...	The Commissioner of Trade and Customs, Kuala Lumpur.
Straits Settlements ...	The Registrar of Imports and Exports, Singapore.
	The Resident, Labuan.
West Africa.	
Gambia	The Receiver General, Customs Department, Bathurst.
Gold Coast...	The Colonial Secretary, Accra.
Nigeria, Northern... ...	The Cantonment Magistrate, Lokoja.
Nigeria, Southern ...	The Commercial Intelligence Officer, Lagos.
Sierra Leone	The Colonial Secretary, Freetown.
East Africa.	
British East Africa ...	The Chief of Customs, Mombasa.
Nyassaland	Mr. J. C. Casson, Superintendent of Native Affairs, Zomba.
Uganda	The Treasurer to the Government, Entebbe.
South Africa.	
Basutoland...	The Government Secretary, Maseru.
Bechuanaland	Mr. Vernon Eason, Francistown.
West Indies.	
Antigua	The Treasurer, Antigua.
Bahamas	The Colonial Secretary, Nassau.
Barbados	The Colonial Secretary, Bridgetown.
Bermuda	The Colonial Secretary, Bermuda.
Dominica	The Treasurer, Dominica.
Grenada	The Collector of Customs, Grenada.
Jamaica	The Colonial Secretary, Kingston.
Montserrat...	The First Treasury Officer, Montserrat.
St. Kitts-Nevis	The Assistant Treasurer, St. Kitts.
St. Lucia	The Administrator, St. Lucia.
St. Vincent	The Supervisor of Customs, St. Vincent.
Trinidad	The Collector of Customs, Port of Spain.
Virgin Islands	The Commissioner, Virgin Islands.
British Guiana	The Comptroller of Customs, Georgetown.
British Honduras	The Colonial Secretary, Belize.
Cyprus	The Chief Collector of Customs.
Falkland Islands	The Colonial Secretary, Stanley.
Fiji Islands	The Receiver-General, Suva.
Gibraltar	The Colonial Secretary.
Hong Kong	The Harbour Master.
Malta	The Collector of Customs, Valetta.
Mauritius	The Collector of Customs, Port Louis.
St. Helena	Mr. A. Hands.
Seychelles	The Clerk to the Governor.

APPENDIX III.

REPORT TO THE BOARD OF TRADE ON CO-OPERATION WITH CHAMBERS OF COMMERCE IN THE DISTRIBUTION OF TRADE INFORMATION.

TO THE PRESIDENT OF THE BOARD OF TRADE.

SIR,

WITH a view to ascertaining the manner in which the information communicated by the Commercial Intelligence Branch of the Board of Trade to Chambers of Commerce and Trade Associations is utilised by those bodies especially when it is of a confidential character, and to considering the desirability and practicability of any changes in this respect, we recently caused a letter of inquiry to be addressed to the principal Chambers of Commerce of the United Kingdom and also to a number of Trade Associations who are treated in the same manner in respect of the supply of information. Replies have been received from 36 Chambers of Commerce and 7 Trade Associations.

The enquiry had reference to four distinct points :—

(1) The means adopted by Chambers of Commerce and Trade Associations to disseminate (*a*) ordinary commercial information of general interest, and (*b*) confidential information intended for the sole use of British traders ;

(2) The means adopted to ensure that confidential information does not reach foreign trade rivals ;

(3) The procedure or precautions which the Chamber or Association would be prepared to adopt if so desired ; and

(4) Any observations or suggestions on the general subject of the dissemination of commercial information by the Board of Trade.

(1) (*a*) As regards the distribution of non-confidential information, it appears to be the general practice of the various bodies to convey such information by circular to their members who are likely to be interested, or at least, to notify such members of its receipt. Some Chambers make the information generally known by means of their monthly "Journal" or "Magazine" (London, Coventry, Liverpool); in some cases information gets into the local newspapers, either in the form of communications from the Secretary or as part of the reports of Council meetings. One or two Chambers report that notices relating to information received are displayed on the notice boards at their offices (*e.g.*, Cardiff, Dublin, Newcastle, Swansea); others mention that Statistical Blue Books, Consular Reports, and the like, are filed in their libraries, where they are available for the use of members.

(1) (*b*) Confidential information is in general sent to members likely to be interested by means of a circular marked "Private" or "Confidential," or, in some cases, members are only notified of its receipt and invited to call at the offices of the Chamber to inspect it. The Huddersfield Chamber has recently resolved to appoint a small Sub-committee to consider the information received, and to distribute it to firms most likely to be interested. The Birmingham Chamber notes the receipt of such information in its monthly "Journal" and invites members to apply for further particulars to the Secretary. In this connection, attention is drawn to the first extract (*a*) from a communication received from the London Chamber, and the first paragraph in the extract from a letter from the Birmingham Chamber printed in the Annex; and it may be mentioned that somewhat similar observations are furnished by the Manchester Chamber.

(2) No special means appear to be adopted to secure that confidential information does not reach foreign firms, other than the marking of the word "Confidential" or "Private" on the circulars sent out by Chambers, and sometimes also on the envelope. Some Chambers do not distribute copies of official confidential circulars, but send out the original to interested firms in rotation. Others say that all their members are British firms ; and others, in addition, that all members are personally known to the officials of the Chamber. Some express the opinion that the risk of confidential information reaching foreign firms is, in the nature of the case, very small.

(3) The inquiry on the third point has not elicited any specific suggestions. There is, in fact, little to record under this head except that the London, Derby, Exeter, Luton, Middlesbrough, Nottingham, Portsmouth, and South of Scotland Chambers have expressed their willingness to adopt or to consider any suggestions laid before them in regard to procedure to be followed or precautions to be taken in disseminating confidential information. The Birmingham Chamber think that if they inserted a note in their monthly "Journal" to the effect that confidential information is for British firms only, it might lead foreign firms to attempt to obtain such information by roundabout ways, whereas at present they do not trouble about it.

(4) On the general subject of the dissemination of commercial information by the Board of Trade, what would appear to be the most important suggestions are those received from the London and Birmingham Chambers of Commerce. These Chambers desire to become auxiliary distributers of official information ; extracts from their letters bearing on this subject are annexed to this Report.

The Edinburgh, Newcastle, North Staffordshire, and South of Scotland Chambers state that much of the information received from the Commercial Intelligence Branch is not of interest to local traders, and urge a more careful selection of circulars. The North Staffordshire Chamber suggests that each Chamber might furnish the Branch with a list of trades carried on locally, to serve as a guide in sending out circulars.

The Leeds Chamber expresses the opinion that a good deal of time and money is expended by the Department in disseminating commercial information which, it is feared, in a number of cases never reaches the desired quarter. Members have been urged by the Chamber to "subscribe to the 'Board of Trade Journal,'" *i.e.*, to go on the Special Register and so get information direct, which information, if it is to be of use, should reach them at the earliest possible moment.

DISTRIBUTION OF TRADE INFORMATION.

We proceed to deal with the specific points raised in the replies which have been summarised in the preceding paragraphs.

(A) The suggestion that the information sent to any particular Chamber should relate only to branches of trade in which its members are known to be interested calls for only brief comment. The course suggested is already adopted to some extent by the Commercial Intelligence Branch, and we understand that if Chambers of Commerce will indicate the branches of trade to which the information sent to them should be confined, the Branch will be ready to meet their wishes.

(B) It has been proposed by the Birmingham Chamber of Commerce (in the letter an extract from which is appended to this Report) that subject to certain conditions the Chambers should be "official distributers" of commercial information for the Board of Trade; that they should, in fact, be local Commercial Intelligence Branches. Your Committee do not see their way to recommend the adoption of this proposal. It is essential to any satisfactory scheme of commercial intelligence that the distribution of information should be as far as practicable on uniform lines throughout the country, and that all merchants and manufacturers, wherever situated, should be able to count on receiving the same information at the same time and with the minimum of delay after it has reached the Board of Trade. The arrangement now proposed appears likely to be less efficient in these respects, as it would certainly be less economical, than the present centralised system; and it would have the additional disadvantage of diminishing the independence of the Chambers of Commerce by the introduction of Government control, which would be a necessary consequence of Government financial assistance.

(C) Another suggestion is that indicated in the appended extracts from the letters of the London and Birmingham Chambers, to the effect that the recent practice of the Commercial Intelligence Branch in respect of notices of trade openings should be modified.

We understand that formerly the circulars as to openings for British trade sent by the Branch to Chambers of Commerce and certain Trade Associations contained full information as to the nature of the openings with the omission of the names of individuals, firms, Municipalities or Government Departments to which application should be made, it being stated that this information could be obtained by British firms on enquiry at the Branch.

Recently, however, a change was made, the circulars sent to Chambers being confined to a brief indication of the general nature of the opening, the country to which it related, and an intimation that British firms desiring full particulars should apply to the Commercial Intelligence Branch.

We understand that the reason of the change was that it was considered useless to give detailed particulars in cases in which enquiry would still have to be made at the Commercial Intelligence Branch by interested firms.

It has, however, been urged that the notices in their present form are so vague that firms to whom they may be communicated by the Chambers cannot tell whether it is worth their while to make enquiries, and that this tends to defeat the purpose in view. We are of opinion that there is considerable force in this objection, and we accordingly recommend a reversion to the practice previously adopted.

As regards the general problem of the dissemination of commercial intelligence, especially of the character of that now circulated confidentially as to trade openings, we recognise that any system of wide distribution involves the risk of the information coming into the possession of firms whose interests are not wholly or mainly British. On the other hand there is some danger that over-anxiety to guard against this possibility may result in failure to make the information available to many British firms to whom it would be of service. In these circumstances we can only endeavour to estimate the balance of advantage or disadvantage, and the chief consideration is, in our opinion, that the information collected by the Commercial Intelligence Branch shall be brought to the knowledge of the largest possible number of *bona fide* British manufacturers and merchants. We are, accordingly, of opinion that, subject to reasonable safeguards, it is desirable to develop the existing co-operation of the Chambers of Commerce and the Commercial Intelligence Branch for this purpose, so far as is compatible with the maintenance and extension of the policy adopted by the Board of Trade, on the recommendation of our predecessors, in order to establish more direct relations between the Commercial Intelligence Branch and individual firms. We refer to the institution of the Special Register, with regard to which we quote the following extract from a Report adopted by the previous Committee in May, 1906:—

> "We are of opinion that the question of reaching such firms or individuals as are not members of any Chamber of Commerce or Trade Association to which confidential information is sent is one to which further consideration should be given, and we also understand that Chambers of Commerce are not infrequently in difficulty as to the best means of utilising the information furnished to them, without breach of confidence. After careful consideration of the question we are disposed to think that, subject to the ability of the Board of Trade to make the necessary arrangements, the best solution of the whole difficulty is to be found in the establishment of more direct communication between the Board of Trade and the individual firms for whose benefit the information is obtained.
>
> "While approving of a continuance of the policy of disseminating confidential information through the medium of Chambers of Commerce and those Trade Associations whose membership, like that of the Chambers of Commerce, consists in the main of British traders, we suggest that such firms or individuals as may desire to receive confidential information should be encouraged to place their names upon a special list kept for that purpose at the Commercial Intelligence Branch of the Board of Trade, and that any information which may be likely to be of interest to them should be forwarded to them direct by that office."

The system thus recommended was inaugurated on the 1st January, 1907, and has met with a large measure of success. The number of firms on the Register at the close of the year 1912 was 1,516, and the number of separate circulars communicated to them during that year was 1,098. The

annual subscription paid by these firms is one guinea, which covers also the supply of a copy of the weekly "Board of Trade Journal" in which current commercial information of general interest, and not of a confidential nature, is published. The system offers great advantages to British merchants and manufacturers, who, as a result of their inclusion in the Register, are assured of receiving at the earliest possible moment any information received by the Commercial Intelligence Branch relative to the trade in which they are specially interested; and we do not think that it could be adequately replaced by any development of co-operation between the Branch and the Chambers of Commerce.

The number of firms upon the Register is, however, still relatively small, and we think that steps might well be taken to make the facilities offered by the arrangement more widely known. We are, therefore, disposed to suggest that the Board of Trade might be well advised to consider the possibility of enlisting the co-operation of Chambers of Commerce and their officials for this purpose. By this means it is possible that a considerable increase in the number of firms inscribed upon the Register might be obtained; and we see no reason why the Board of Trade should not, with the consent of the Chambers concerned, offer some form of remuneration to their officials for the work involved in increasing the scope and effectiveness of the Special Register.

We are, &c.,

March, 1913.

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(1) EXTRACTS FROM A LETTER FROM THE LONDON CHAMBER OF COMMERCE, DATED 3RD JANUARY, 1913.

(a) *Dissemination of "Confidential" Information by the Chamber.*

"With reference to Confidential Information, when this service was initiated by the Commercial Intelligence Branch it was the practice of this Chamber to communicate by letter and specially call the attention of those members likely to be interested in any particular 'opening for trade,' and also, by means of a special column in the 'Chamber of Commerce Journal,' to invite firms interested to call and inspect the particulars supplied.

"Considerable interest was shown in those confidential notices. For some time past, however, the class of those particular notices has been altered. Whereas formerly considerable information was given, whereby members were at once enabled to see whether the business interested them, and if so, to immediately communicate with those concerned, now, however, the majority of the confidential communications merely refer to an opening for particular goods, or to notices of tenders, &c., with a statement that the full particulars can be obtained at the Commercial Intelligence Branch of the Board of Trade.

"In view of this alteration, it has not been considered desirable in recent issues of the 'Chamber of Commerce Journal' to include such notices, or to specially inform firms thereof, although the memoranda are still filed for reference by members. This Chamber would suggest, therefore, that if the old practice were reverted to a much wider use could be made of the information than is the case at present."

* * * * * *

(b) *Observations on the Dissemination of Commercial Information by the Board of Trade.*

"In the opinion of this Chamber there is a considerable amount of useful information possessed by the Commercial Intelligence Branch of the Board of Trade, which it is suggested should also be communicated to the principal Chambers of Commerce.

"For instance, the Board of Trade has for some years obtained from British Consuls abroad, and printed in book form, lists of importers and merchants dealing in special goods arranged by trades. In addition, it is understood that several special reports have been sent home by the British Trade Commissioners, which have not been made public.

"These lists of firms and reports would be invaluable to Chambers of Commerce, and whilst the Board of Trade has always supplied the Chamber with particular lists in response to special inquiries, if it is possible that copies could be forwarded to the London or any other of the leading Chambers of Commerce who ask for them, there is no doubt that they would be of even greater value to British traders than is now the case.

"So far as the London Chamber of Commerce is concerned, it would be prepared to give a guarantee that the information contained in the reports, &c., would only be supplied to its own members, and the lists considered as private and confidential, and not published in any form. If such a course be adopted, Chambers of Commerce would be, in a sense, auxiliary distributers of Board of Trade information."

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(2) EXTRACT FROM A LETTER FROM THE BIRMINGHAM CHAMBER OF COMMERCE, DATED 19TH DECEMBER, 1912.

The Dissemination of Commercial Information by the Board of Trade.—Report of the General Purposes Committee of the Birmingham Chamber.

"Your Committee have had under consideration the present method adopted by the Commercial Intelligence Branch of the Board of Trade of distributing commercial intelligence received from His Majesty's Consular Officers, Trade Commissioners, and Trade Correspondents. During the past few years there has been established by the Board of Trade a register of British manufacturers and traders, and one of the conditions of entry on the register is that of subscribing for a weekly copy of the

"Board of Trade Journal." These manufacturers and traders are classified, and particulars of openings for trade affecting firms in a certain trade are sent direct to the manufacturers and traders who are in that class on the register. A copy is also sent to the Chamber of Commerce for circulation among such of its members as may be interested, or, to mention a more recent practice, a bare notification is sent to the Chamber of Commerce stating that such and such information has been received, and details may be obtained by any British trader interested applying to the Board of Trade.

"Your Committee are of opinion that the present practice of the Commercial Intelligence Branch of the Board of Trade is not, and cannot be, satisfactory until the Chambers of Commerce of the country are made official distributors of information. It is clearly impossible for the work of distribution to be done as efficiently through a central office situate in London as it could be done by properly constituted Chambers of Commerce established in the various commercial and industrial districts; who are even now, indeed, doing a great deal of work in this direction. At the present time, for instance, your Chamber communicates all information affecting a particular and well-defined trade to the various members of that trade, who are in nearly every case members of the Chamber, and inserts a note in the monthly journal with regard to other information, and supplies a copy to all members interested on application.

"It is, of course, desirable that important commercial intelligence collected and transmitted by Government servants to a Government Department, and paid for out of the public rates and taxes, should, if possible, be communicated to all firms likely to be interested. Under the present system this can never be done, but your Committee are of opinion that the desired end could be gradually accomplished—and at less cost—if the Chambers of Commerce were made official distributers, and were made appropriate grants for the public service thus rendered, it being understood, of course, that the Board of Trade should be empowered to require a certain standard of efficiency, and to withdraw their recognition from any Chamber which did not maintain that standard.

"Your Committee recommend that a letter to this effect should be addressed to the President of the Board of Trade."

APPENDIX IV.

PROPOSED NEW JAPANESE CUSTOMS TARIFF.—(1) REPORT TO THE BOARD OF TRADE.*

TO THE PRESIDENT OF THE BOARD OF TRADE.

SIR,

YOUR Committee have had under their consideration the representations which have been made to the Board of Trade by numerous Chambers of Commerce, Trade Associations, and individual firms of the United Kingdom with regard to the probable effect upon British trade of the proposed new Statutory Customs Tariff of Japan, which it is understood is to come into force in July, 1911, when the existing Commercial Treaties between that country and the United Kingdom, France, and Germany terminate. A summary of such representations as are of a definite character and relate to particular branches of trade is annexed to this Report, but we think it right to add that, apart from these, our attention has been drawn to a number of resolutions couched in general terms, expressing regret that tariff changes of so drastic a character and likely to exercise so seriously adverse an effect upon British trade should have been adopted by a country with which not only our trade relations, but also our political relations, are so close and important.

Under the existing Commercial Treaty between the United Kingdom and Japan, to which a schedule of conventional rates of duty is attached, the trade between the two countries has greatly developed, to the mutual advantage of both; but your Committee have strong cause to believe that, should the new Tariff be applied without mitigation to the imports into Japan from the United Kingdom, a marked restriction of the volume of trade must inevitably result. Your Committee are not aware if there is any likelihood of the Japanese Government being willing to reduce any of the new duties as a result of negotiations, and to include a schedule of conventional rates of duty in any new commercial treaty which may be concluded between the two countries; but we venture respectfully to urge that every step should be taken by H.M. Government to induce the Japanese Government to do so, and to bring to their notice the very unfavourable effect which adherence to a policy which must be seriously detrimental to British trade is likely to have upon commercial opinion in this country.

With regard to the effect of the new tariff rates of duty upon individual branches of trade, we desire simply to record our endorsement of the various statements made by Chambers of Commerce, Trade Associations, and firms directly concerned, which are set out in the Annex to this Report. It will be seen that the branch of our export trade to Japan which is most adversely affected is that in textile goods, especially manufactures of cotton and wool, which together constituted fully 25 per cent. of our total exports to Japan during the three years 1906–8. These are subjected to heavy, and in some cases it is believed prohibitive, increases of duty, due doubtless to the desire to promote the corresponding manufactures in Japan, where the cotton industry is already firmly established, whilst the woollen industry has not as yet shown any striking development. Other branches of the British export trade adversely affected are those in cotton yarns, linen goods and hosiery. In the case of iron and steel and manufactures thereof, which formed some 17 per cent. of the total value of our export trade to Japan during the years 1906–8, there are serious increases of the rates of duty on pig-iron, iron and steel in ingots, blooms, &c., bars and rods, wire, black plates, tinned plates and galvanised sheets, and numerous miscellaneous manufactures of metal. In the case of machinery, an export which has increased rapidly in recent years, until it formed more than one-fifth of the total exports in 1908, there appears to be no substantial increase in respect of textile machinery, which indeed is a necessity for the Japanese textile industries, and some classes of machine tools; whilst in other cases, such as dynamos and electric motors, there are noteworthy advances. But in general the impression we have formed is that the new Tariff is not likely to exercise so adverse an effect upon the trade in machinery as upon the trade in the other classes of goods to which reference has already been made. Finally there are included in the Annex representations with regard to a number of miscellaneous classes of goods the trade in which, whilst not large relatively to the total of our trade with Japan, is nevertheless appreciable and merits consideration.

It does not lie within our province to suggest the exact nature of the concessions which it would be desirable to seek from the Japanese Government should H.M. Government be of opinion that negotiations to that end could be undertaken with any prospect of success. The annexed Summary of representations appears to indicate sufficiently the classes of goods in regard to which reductions in the new rates of duty are most desirable, and we are confident that the various interests affected will appreciate fully any efforts which H.M. Government may be able to make on their behalf.

We are, &c.,

July, 1910.

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* *Vide* pages 8–9, *supra*.

ANNEX.

SUMMARY OF REPRESENTATIONS RECEIVED WITH REGARD TO THE PROPOSED NEW JAPANESE CUSTOMS TARIFF.

Tariff No. 45.—Confectioneries and Cakes.
Tariff No. 47.—Biscuits (not sugared).

	Present Duty.	Proposed Duty.
	Yen. Per 100 kin.	Yen. Per 100 kin.
Confectioneries and cakes (including receptacles)	26·00	32·00
Biscuits (not sugared) (including receptacles)	11·00	13·30

A communication has been received from an important British firm of biscuit manufacturers, protesting against an increase of the existing duties on these articles, which, they state, are already high and heavily handicap their trade. The new duties threaten their trade with almost total extinction.

The present duty on sweet biscuits is equivalent, according to the firm's statement, to nearly 6½*d.* per lb. on the net weight of the biscuits, or 90 per cent. on the average value of the biscuits quoted in their Export Price List. Under the proposed Tariff the duty would be equivalent to nearly 8*d.* per lb. on the net weight of biscuits, or 110 per cent. on the average value of biscuits quoted in their Export Price List.

The firm further observe that all sweet biscuits are classed as confectionery, irrespective of the quantity of sugar they may contain. This method of classification alone constitutes a very serious handicap to British manufacturers, as some varieties of biscuits, although not absolutely "plain," nevertheless contain but the slightest modicum of sugar.

Tariff No. 55.—Condensed Milk.

Present Duty ... 0·123 yen (3*d.*) per dozen 1 lb. tins, and proportionately for tins of other weights.

Proposed Duty ... 5·55 yen per 100 kin (1*d.* per lb.), receptacles to be included in the dutiable weight.

The Treaty between Great Britain and Japan fixed the duty on condensed milk at 5 per cent. *ad valorem*, and this duty was subsequently converted into the specific rate shown above. The new duty purports to represent an *ad valorem* duty of 20 per cent.

In a communication on this subject which has been received at the Board of Trade it is pointed out that condensed milk is chiefly used in Japan for feeding babies and is consequently a very necessary article for Japanese of all classes, especially the poor. It is stated that the supply of Japanese-made milk of good quality is quite inadequate to the demand, and consumers will therefore be obliged to purchase the imported article at whatever price is charged for it.

The duty originally suggested for condensed milk (11·10 yen per 100 kin) has already been reduced by 50 per cent. as a result, presumably, of the agitation in Japan for a more moderate tariff on the article. It is thought, however, that having regard to the considerations set out above, an increase of the existing rate to the extent now proposed is excessive.

Tariffs Nos. 72 and 73.—Leather and Manufactures of Leather.

The *Nottingham Chamber of Commerce* draw attention to the following increases of duty as adversely affecting the trade of their district:—

Dyed and finished split sheepskins ...	Increase of 10 per cent. *ad valorem* (apparently Tariff No. 72 (1) B.).
Chamois leather	An increase of 4*d.* per lb., representing an increase of about 42 per cent. (Tariff No. 72 (2)).
Hat leathers (this is the most important item for Nottingham so far as leather is concerned).	Present duty to be increased by 191 per cent. Proposed duty is prohibitive (Tariff No. 73 (2)).

With regard to belts, belting, and hoses for machinery (No. 73 (1)) the *Halifax Chamber of Commerce* remark that it is feared that the proposed new duty of 37·20 yen per 100 kin (representing an increase of the present duty by 47 per cent.) would prove absolutely prohibitive as soon as the Japanese commence to manufacture these goods on a large scale.

Tariff No. 112—Petroleum.

In connection with the present revision of the Japanese Tariff, the attention of the Board of Trade has again been called to the disadvantage attaching to the importation of petroleum in tank steamers as compared with importation of oil put up in tins and cases. This matter formed the

subject of communications between the Japanese Government and H.M. Ambassador at Tokio in 1904 and 1905. Petroleum imported in tank steamers has, on arrival in Japan, and before it can be put on the market, to be packed in tins either imported ready made or manufactured from imported tin plate, Customs duty being levied on the tins or on the tin plate for their manufacture. Oil imported ready packed in tins and cases pays Customs duty at the same rates as oil imported in bulk, these rates being based on the valuation of *all* imported oil whether case or bulk oil. The position is, therefore, that bulk oil has to pay a duty which includes a charge in respect of tins and cases which are actually not imported, and before it can be placed on the Japanese market is subject to an additional charge (which is in fact a second Customs duty levied on the tins or the tin plate from which they are made in Japan) from which case oil is exempted.

The hope is expressed that the Japanese Government may see their way to reconsider the possibility of admitting bulk oil and case oil to the Japanese market on an equal footing by reverting to the practice of charging a higher duty on the latter, which was followed previously to October 1st, 1904.

It is further pointed out that petroleum tins and cases are used as utensils which are widely employed for many purposes, the cases for the packing of other products, and the tins as general receptacles for boiling water, or, generally, for the carriage of liquids. These articles, therefore, have a distinct value of their own and a large trade is done in them in Japan, so that they cannot be regarded as in any sense in the same category as packages which are merely used as a cover for the goods imported in them, and which have no independent value. These considerations would appear to justify the separate assessments for duty of cases and tins in which oil is imported, as the alternative of imposing a higher duty on case oil than on oil in bulk.

Tariff No. 117.—Toilet Soaps.

Present duty, 0·070 yen per kin, or 12*s.* 1*d.* per cwt. Proposed duty, 28·60 yen per 100 kin, or 49*s.* 5*d.* per cwt.

The London Chamber of Commerce observe that the trade in toilet soaps is likely to be seriously retarded by the new duty, which is more than four times the present rate.

A communication has also been received from an important firm of soap manufacturers in which it is stated that the new duty on toilet soaps is practically prohibitive.

Tariff No. 163.—Caustic Soda.

Present duty : 0·65 yen per 100 kin (1*l.* 2*s.* 6*d.* per ton) ; proposed duties : refined, 7·25 yen per 100 kin (12*l.* 10*s.* 10*d.* per ton) ; other, 0·70 yen per 100 kin (1*l.* 4*s.* 2*d.* per ton).

The *Newcastle Chamber of Commerce* point out that a very important trade is done by the United Kingdom with Japan in caustic soda. Of a total import into Japan of this article in 1908 to the value of 1,121,000 yen, no less than 1,086,000 yen's worth came from Great Britain.

The Chamber state that it is not yet known what strength would bring caustic soda under the head of "refined," but inasmuch as caustic soda of the highest quality sells in England at 10*l.* per ton, it is evident that a duty or 12*l.* 10*s.* per ton would be prohibitive. If such a duty be imposed on any caustic soda (being the ordinary caustic soda of commerce), the trade in question will be practically annihilated. The Chamber therefore ask that it may be made clear that caustic soda produced on a manufacturing scale, and being the ordinary caustic soda of commerce—styled 60 per cent., 70 per cent., and 76/77 per cent.—shall not be classed as refined and shall not be subject to duty at a higher rate than 0·70 yen per 100 kin.

Tariff No. 231.—Blasting Explosives and Electric Detonator Fuses.

Communications have been received from an important firm of manufacturers of blasting explosives with reference to the proposed new duties on these articles. The firm note that in the new Tariff the duty on dynamite is fixed at 6·10 yen per 100 kin, as compared with the present "Conventional" duty of 5·60 yen per 100 kin.

It is stated that although the increase of duty on dynamite is not large, it will, if adopted, further penalise business in imported explosives, which are already placed at a serious disadvantage compared with the explosives manufactured locally at Iwahana by the Japanese Military Department. The present duty represents, on an average, about 15 per cent. on the c.f.i. cost.

It is urged that dynamite is an important factor in the development of the mining industry of Japan, and for this reason the article in question might well be placed on the Free List. Regard for the welfare of the mining industry should at least operate to prevent any increase of the existing duty if the foregoing suggesting is impracticable.

The only blasting explosive mentioned in the new Tariff is dynamite. It is assumed that this term is meant to cover all nitro-glycerine blasting explosives and also blasting explosives into the composition of which nitro-glycerine does not enter ; but it is very desirable that a clear statement to that effect should be inserted in the Tariff in order to prevent the possibility of duty being assessed by the Customs on these articles under No. 231 (5) at 30 per cent. *ad valorem.*

The firm also direct attention to electric detonator fuses. The new duty on "fuses" is 37·40 yen per 100 kin, as compared with the present rate of 22·80 yen per 100 kin. This, it is stated, is equal to an increase of 5*s.* 3*d.* per thousand for fuses fitted with 48 in. wires and 7*s.* 8*d.* per thousand for fuses fitted with 72 in. wires. In the firm's opinion, electric detonator fuses should be classified under the head of detonators, for which the new duty is 25·50 yen per 100 kin, and they ask that representations with a view to securing such a classification may be made to the Japanese Government.

Tariff No. 272.—Cotton Yarns.

At present all cotton yarns pay 4·18 yen per 100 kin. In the case of single or two-fold yarns (No. 272 (1)) the proposed duties range, according to count, from 5·80 to 11·30 yen per 100 kin for grey yarns (representing increases of the present duty by from 39 to 170 per cent.); 6·80 to 12·30 yen per 100 kin for bleached yarns (representing increases of from 62 to 194 per cent.); and 8·80 to 14·30 yen for other yarns (representing increases of from 110 to 242 per cent.).

In the case of cotton yarns other than single or two-fold (No. 272 (2)), the proposed duties are 28 yen per 100 kin for grey yarns and 30 yen per 100 kin for other yarns. These duties represent increases of the present rate by 570 per cent. and 618 per cent. respectively.

The *Oldham Master Cotton Spinners' Association*, in drawing attention to the serious nature of the proposed increases of duty, state that at the existing rate British exports of cotton yarns to Japan have dwindled to very small proportions, and they regret that tariff proposals should be formulated which, if enforced, would still further limit the exports from this country.

The Association urge that if a duty of 11·30 yen per 100 kin (2·09*d.* per lb.) is considered fair and reasonable for single or two-fold grey yarns finer than No. 80 English, then the proposed duties for the groups of counts of lower range should be reduced in such a manner that they bear a ratio to the cost of production similar to the ratio of the proposed duty of 11·30 yen to the cost of production of yarns finer than No. 80.

The Association remark that a reduction of the duties on the coarser yarns could not fail to be favourable to the Japanese hand loom (village weaving) industry, as it would prevent that industry suffering from a too highly protected yarn-producing community.

The proposed duties under subsection (2) of No. 272 (cotton yarns other than single or two-fold) are stated by the Association to be so high that for some period they would prove to be prohibitive.

The *Manchester Chamber of Commerce* state that it is difficult to understand the motive for raising the present duty on cotton yarns. This duty has almost killed the trade with Japan in British yarns, heavily handicapped as it is in competition with Japanese yarns by the fact that cost of labour in Japan is very low, that the hours worked are long, and that Japan has the advantage of proximity to certain sources of cotton supply. Considering that the export trade from this country is already so crippled, a *reduction* of the present duty might reasonably be looked for.

The *Oldham Chamber of Commerce* associate themselves with the observations of the Manchester Chamber and the Oldham Master Cotton Spinners' Association with regard to cotton yarns.

The *Bolton Chamber of Commerce* state that the district is principally interested in cotton yarns over No. 80, dyed, polished and mercerised. The trade with Japan in late years has been a diminishing one, and the enhanced duty would be certain almost to extinguish such trade as is left.

The *Bury Chamber of Commerce* state that at present trade with Japan in cotton yarns is very difficult, and the proposed duties, if enforced, would render it impossible.

The *Nottingham Chamber of Commerce* also draw attention to the proposed duties on cotton yarns and express the hope that it may be found possible to effect reductions in the interests of British trade.

Tariff No. 275.—Linen Yarns.

In a communication which has been received from the *Belfast Chamber of Commerce*, it is stated that the proposed increase of the duty on single grey linen yarns from 6·527 yen per 100 kin to 8·60 yen per 100 kin (from 1·21*d.* to 1·59*d.* per lb., an increase of about 30 per cent.) is calculated greatly to reduce if not altogether prohibit the exportation of such yarns from Belfast to Japan, and thus to exercise a very prejudicial effect on the local industry.

Note.—The duties originally proposed for single linen yarns were increased, during the passage of the Bill through the Diet, as follows:—

	Originally proposed.	Passed by the Diet.
Linen yarns:	Yen.	Yen.
Single:	Per 100 kin.	Per 100 kin.
Grey	8·60	10·75
Other	9·25	11·40

Tariff No. 283.—Woollen or Worsted Yarns.

Tariff No. 284.—Mixed Yarns of Cotton and Wool.

The *Leicester Chamber of Commerce* draw attention to the proposed increase of duty on worsted yarns not exceeding No. 32 metric from 8 yen to 13·20 yen per 100 kin (from 1·48*d.* to 2·44*d.* per lb.). The new duty would seriously hinder trade in this yarn, as it would mean that an average type of yarn would have to bear a duty of approximately 15 per cent. *ad valorem.*

The *Wakefield Chamber of Commerce* expresses agreement with the observations of the Leicester Chamber with regard to worsted yarns.

PROPOSED NEW JAPANESE CUSTOMS TARIFF.—SUMMARY OF REPRESENTATIONS.

The *Halifax Chamber of Commerce* state that "it is proposed to increase considerably the duties "on woollen or worsted yarns and mixed yarns of cotton and wool, which will considerably handicap "trade with Japan, and probably if the duties are increased as proposed, it will also handicap the "Japanese weaving industries, which are in a more advanced condition than their spinning concerns, "thereby doing more harm than good to Japanese trade."

Tariff No. 298.—Cotton Tissues.

Cotton Piece Goods.—The *Manchester Chamber of Commerce* forward two Statements (Tables A. and B., page 26), the former exemplifying the effect of the tariff proposals as regards ten leading grey cloths sent from this country to Japan, and the latter showing the incidence of the proposed rates on certain important classes of printed, bleached, and fancy white goods. The Chamber remark that this sudden and startling increase in the Tariff would be intelligible if it were the desire of the Japanese Government to put an end to the importation of British cotton goods, which is such an important factor in the commercial relations between the two countries. If, however, the proposed new duties are designed for revenue purposes only, it seems probable that they will defeat their own purpose, because the greatly enhanced cost of such goods to the Japanese consumer must result in a serious diminution of demand, if not the extinction of the trade. It is well known that grey and white shirtings are having a great struggle to maintain themselves with the present scale of duties, but with such increases as those proposed the position of these articles will be hopeless, and many others will be practically in the same position.

The *Bradford Chamber of Commerce* state that so far as concerns cotton tissues their district is more particularly interested in satins, Italians and umbrella cloths. The Chamber forward the following Statement (below) showing the proposed percentage increases of the existing duties on certain classes of those articles, and express the opinion that the proposed duties would undoubtedly aim a heavy blow at the trade of the district with Japan. They point out that Great Britain has a preponderating interest in cotton satins, Italians, and umbrella cloths, as the following figures from the Japanese Trade Accounts indicate :—

	Value of Imports into Japan in the Year 1908.	
	From all sources.	From the United Kingdom.
	Yen.	Yen.
Cotton satins and cotton Italians	3,073,000	2,948,000
Cotton umbrella cloths	1,696,000	1,577,000

STATEMENT FURNISHED BY THE BRADFORD CHAMBER OF COMMERCE.

No. in Proposed Tariff.	Description of Goods.	Kilogs. per 100 square metres.	Threads per square of 5 mm. side.	Present Duty.		Proposed Duty.		English equivalents of Amount of Duty per piece.		Proposed Duty would be an Increase of Present Duty by
				Rate	Amount per piece.	Rate.	Amount per piece.	Present.	Proposed.	
				Per sq. yd. Yen.	Yen.	Per 100 kin Yen.	Yen.	*d.*	*d.*	Per cent.
298 (9) A—3*c* and C.	Cotton Italian, 32 ins. 40 yards.	14·76	38	0·017	0·605	27	1·960	14 1/16	48	225
298 (9) A—3*d* and C.	Ditto	15·84	47	0·017	0·605	32	2·500	14 1/16	61 1/4	313
298 (9) A—3*c* and C.	Cotton Venetian, 32 ins. 40 yards.	15·84	41	0·017	0·605	27	2·100	14 1/16	51 1/2	248
298 (9) A—4*d* and C.	Ditto	20·64	50	0·017	0·605	29	2·950	14 1/16	72 1/4	388
298 (9) A—3*c* and C.	Cotton umbrella cloth, 48 ins. 45 yds.	12·36	43	10% *ad. val.*	(Not stated.)	27	2·760	45	67 5/8	50
298 (9) A—3*c* and C.	Ditto	13·44	40	10% *ad. val.*	"	27	3·010	37	72 3/4	97
298 (8) A—2*e* and C.	Cotton figures, 30 ins. 40 yards.	9·84	47	0·017	0·565	43	1·950	13 7/8	47 1/4	244
298 (8) A—2*d* and C.	Ditto	10·00	40	0·017	0·565	36	1·810	13 7/8	44 3/8	220
298 (8) A—3*d* and C.	Cotton figures, 40 ins. 43 yards.	13·44	44	0·017	0·815	41	3·650	20	89 7/16	347

The *Calico Printers' Association* state that their trade with Japan is done in the following articles, ranged in order of importance :—

Printed cotton piece goods; printed cotton cretonnes; printed cotton handkerchiefs; printed cotton flannels; dyed cotton piece goods.

The bulk of cotton flannels imported by Japan are not printed, but dyed or colour-woven. The trade in printed cotton flannels has decreased considerably in recent years, owing to the development of Japan's home production. The Association's trade in dyed cottons is not large.

PROPOSED NEW JAPANESE CUSTOMS TARIFF.—SUMMARY OF REPRESENTATIONS.

The Association furnish the subjoined Statement showing the effect of the proposed new rates of duty as compared with the existing rates, so far as regards the principal goods produced by them for export to Japan. They remark that apart from the very heavy increases of duty which this Statement reveals, the new tariff classification will cause great inconvenience to exporters by increasing the work necessary to ascertain to what duty goods will be subject.

Article.	Present Duty.	Proposed new Duty.	Actual Increase in Duty.	Proposed Duty would be an Increase of Present Duty by
	s. d.	*s. d.*	*s. d.*	Per cent.
Printed Cotton Piece Goods :—				
No. 1, per 120 yards	2 5	5 2·16	2 9·16	114·34
No. 2, per 24 yards	0 5·8	1 1·112	0 7·31	126·07
No. 3, per 120 yards	2 5	6 5·70	4 0·70	167·93
No. 4, per 120 yards	2 5	7 9·24	5 4·24	221·52
Printed Cotton Cretonnes :—				
No. 5, per 120 yards	2 5	5 9·9	3 4·9	141·04
Printed Cotton Handkerchiefs :—				
No. 6	The increase in duty would be about 5 per cent., which would probably not seriously affect the trade.			
Printed Cotton Flannels :—				
No. 7, per 93 yards	3 3·52	4 10·46	1 6·94	47·93
No. 8, per 93 yards	3 5·85	4 1·20	0 7·35	17·56
Dyed Cotton Piece Goods :—				
No. 9, per 40 yards	1 2·24	2 5·48	1 3·24	107·01

The Association also forward Statements showing the quantities of (*a*) printed cotton piece goods and (*b*) printed cotton flannels imported into Japan in each of the 11 years 1898 to 1908. These statistics are taken from the Official Returns of the Foreign Trade of Japan. The Association remark that on considering the figures two points are very noticeable, viz. :—

(1) In cotton prints, where the proposed increases of duty in the four cases quoted above range from 114 per cent. to 221 per cent., Great Britain, for a period of 11 years, has had by far the largest share of the trade with from 90 to 97 per cent. ; Germany being next with only 5½ per cent. at the most (*i.e.*, in the year 1904).

(2) In cotton flannels, where the proposed increases of duty, although serious, are only (on the two qualities quoted) 48 per cent. and 17½ per cent., Germany had in 1900 as much as 79 per cent. of the trade, whilst Great Britain's share in 1898 was 42½ per cent., which fell away in 1904 to less than 1 per cent., but has since steadily risen to over 50 per cent.

Thus, so far as the Association's trade is concerned, the increases in duty are heaviest where British trade predominates enormously, and less excessive where Germany has a larger share of the trade.

The *Glasgow Chamber of Commerce* furnish information from which the subjoined Statements, showing the effect of the proposed new rates of duty as regards various cotton tissues, have been compiled.

GLASGOW CHAMBER OF COMMERCE (I.).

No. in Proposed Tariff.	Articles.	Dimensions of Piece.	Area of Piece.	Present Duty per Piece.	Proposed Duty per Piece.	C.I.F. Value per Piece.	*Ad val.* Incidence.		Proposed duty would be an Increase of Present Duty by—
							Of Present Duty.	Of Proposed Duty.	
		Yds. Ins.	Sq. yds.	Yen.	Yen.	Yen.	Per cent.	Per cent.	Per cent.
298 (7) (A–3) *c*	Grey shirtings ...	46×44½	56·86	0·34	1·16	6·51	5·18	17·65	241
298 (7) (A–2) *b*	Grey printers ...	120×30½	101·67	0·61	1·59	9·00	6·78	17·60	161
298 (7) (A–2) *c*	Grey cambrics ...	46×44	56·22	0·337	1·05	7·19	4·69	14·60	212
298 (7) C	Prints	24×30	20·00	0·242	0·85	3·50	6·93	24·28	251
298 (7) C	Cotton Italians ...	1×32	1·00	0·017	0·0517	0·278	6·1	18·6	204

GLASGOW CHAMBER OF COMMERCE (II.)

No. in Proposed Tariff.	Articles.	Dimentions of Piece.	Area of Piece.	Present Duty per Piece.	Proposed Duty per Piece.	Proposed duty would be an Increase of Present Duty by—
		Yds. Ins.	Sq. yds.	Yen.	Yen.	Per cent.
298 (7) (A–3) *c* ...	Lightly sized shirtings ...	46×44	56·22	0·337	1·19	253
"	" "	46×44	56·22	0·337	1·40	315
298 (7) (A–2) *c* ...	Grey cambrics	47×44	57·44	0·345	1·17	239
298 (7) (A–2) *d* ...	" "	47×44	57·44	0·345	1·56	352
298 (7) (A–2) *c* ...	Grey printers	120×30½	101·67	0·610	2·47	305
298 (7) (A–3) *c* ...	" "	120×30½	101·67	0·610	2·09	243

PROPOSED NEW JAPANESE CUSTOMS TARIFF.—SUMMARY OF REPRESENTATIONS.

The *Bristol Chamber of Commerce* forward copy of a resolution passed by the Council of the Chamber in which it is stated that the Chamber view with great alarm the effect of the very greatly increased duties proposed by the new Tariff in respect of grey shirtings, which is one of the articles in which the city is specially interested.

Cotton Velvets.—Present duty, 0·041 yen per square yard ; proposed duties, 34 yen per 100 kin for grey, and 40 yen per 100 kin for other than grey.

Calculations furnished by the *Manchester Chamber of Commerce* indicate that the incidence of the proposed duties would be about 25 per cent. *ad valorem*, as compared with about 7 per cent. *ad valorem* under the existing Tariff.

Turkey Red Goods.—According to calculations furnished by the *Glasgow Chamber of Commerce*, the present duty amounts to about 6*d.* per piece, 25 yards by 30 inches. The proposed duties are stated to work out as follows :—

		s.	*d.*
298 (9) C.	Per piece, 25 yards of 3½ lbs.	1	2
298 (7) C.	Per piece, 25 yards of 4 lbs.	1	3½
	Per piece, 25 yards of 4½ lbs.	1	6

The effect of the new Tariff would be to reduce trade to very small proportions, and Japanese interests would not be benefited so far as Turkey red goods are concerned, since the new duties would probably lead to the introduction of cheap imitation dyes and inferior goods.

TABLE A.

MANCHESTER CHAMBER OF COMMERCE.

Number in Proposed Tariff.	Description of Goods.	Weight per Piece.	Area per Piece.	Kilogs. per 100 square metres.	Threads per square of 5 mm. side.	Present Duties.		Proposed Duties.		Amount of Duty per Piece.		Approximate Price per Piece c.i.f. Japan.*	Percentage of Duty on c.i.f. Price.		Proposed Duty would be an Increase of Present Duty by—
						Japanese.	English Equivalents.	Japanese.	English Equivalents.	Present.	Proposed.		Present Duty.	Proposed Duty.	
		Lbs. oz.	Sq. yds.			Per sq. yd. Yen.	Per sq. yd. *d.*	Per 100 kin. Yen.	Per lb. *d.*	*d.*	*d.*	*s. d.*	Per cent.	Per cent.	Per cent.
298 (7) A—3*a*	Grey raising cloth	26 6	73·00	19·582	18	0·006	0·15	10	1·85	10·95	48·79	20 6	4·5	19·8	346
298 (7) A—3*b*	Grey shirting	8 7	40·64	11·250	23	0·006	0·15	11	2·04	6·096	17·21	6 7½	7·7	21·6	182
298 (7) A—3*b*	Ditto	10 13	55·30	10·584	23	0·006	0·15	11	2·04	8·295	22·06	8 7½	8·0	21·3	166
298 (7) A—2*b*	Ditto	8 2	55·00	8·005	24	0·006	0·15	14	2·59	8·25	21·04	8 3	8·3	21·3	155
298 (7) A—2*b*	Grey printer	15 5	101·66	8·161	24	0·006	0·15	14	2·59	15·249	39·66	17 0	7·5	19·4	160
298 (7) A—2*c*	Grey printing cloth	9 0	56·22	8·672	28½	0·006	0·15	18	3·33	8·433	29·97	9 6½	7·4	26·2	255
298 (7) A—3*c*	Grey madapollam	11 6	56·22	10·967	29	0·006	0·15	14	2·59	8·433	29·46	10 6½	6·7	23·3	249
298 (7) A—3*c*	Ditto	12 15	56·84	12·341	31	0·006	0·15	14	2·59	8·526	33·51	11 6½	6·2	24·2	293
298 (7) A—2*c*	Grey cambric (half American, half Egyptian)	8 5	56·22	8·005	33	0·006	0·15	18	3·33	8·433	27·68	11 4½	6·2	20·3	228
298 (7) A—2*e*	Grey cambric (all Egyptian)	10 8	58·75	9·692	44	0·006	0·15	28	5·18	8·812	54·39	18 0	4·1	25·2	518

TABLE B.

MANCHESTER CHAMBER OF COMMERCE.

		Kilogs.	Sq. Metres.			Per sq. yd. Yen.	Per sq. yd. *d.*	Per. 100 kin. Yen.	Per lb. *d.*	*d.*	*d.*	*s. d.*	Per cent.	Per cent.	Per cent.
298 (7) A—2*c* and C.	Cotton prints	1·53	16·68	9·17	31	0·012	0·29	25	4·625	5·80	15·61	6 2	7·8	21·1	170
298 (9) A—2*c* and B.	White lawns	1·077	11·40	9·44	35	0·006	0·15	22	4·075	2·05	9·68	1 10¼	9·2	43·5	372
298 (7) A—2*b* and B.	White shirtings (50 yds. by 36 ins.)	3·515	41·80	8·41	20	0·010	0·24	17	3·15	12·00	24·41	8 8	11·5	23·5	103
298 (7) A—2*b* and B.	Ditto	4·026	41·80	9·63	23	0·010	0·24	17	3·15	12·00	27·96	9 9½	10·2	23·8	133
298 (7) A—2*b* and B.	Ditto	2·835	41·80	6·78	23	0·010	0·24	17	3·15	12·00	19·69	10 2	9·9	16·1	64
298 (7) A—3*b* and B.	Ditto	4·309	41·80	10·31	27	0·010	0·24	14	2·59	12·00	24·61	11 1	9·0	18·5	105
298 (7) A—2*c* and B.	Ditto	3·175	41·80	7·60	29	0·010	0·24	21	3·89	12·00	27·23	12 1½	8·2	18·7	127
298 (7) A—3*c* and B.	Ditto	4·309	41·80	10·31	32	0·010	0·24	17	3·15	12·00	29·93	14 0	7·1	17·8	149
298 (7) A—3*c* and B.	Ditto	4·876	41·80	11·67	34	0·010	0·24	17	3·15	12·00	33·86	15 9	6·3	17·9	182
298 (7) A—3*e* and C.	Cotton Italians	6·121	33·33	18·37	44	0·017	0·42	29	5·365	16·80	72·42	17 8½	8·0	34·1	330
298 (7) A—4*e* and C.	Ditto	6·688	31·10	21·50	45	0·017	0·42	27	4·995	15·68	73·50	23 11¾	5·4	25·5	369
298 (7) A—4*d* and C.	Poplins	5·214	20·84	25·00	41	10% *ad. val*	0·90	23	4·255	22·50	48·90	23 6	8·0	17·3	117
298 (8) A—2*c* and C.	Brocades	1·984	21·67	9·16	28	0·017	0·42	29	5·365	10·85	23·47	9 0½	10·0	21·6	116

* These prices are the cost prices in the U.K., based on *average* cotton prices of the last 10 years, namely Mid-American 5⅝*d.* and F.G.F. Egyptian 8⅛*d.* with the addition of packing, insurance, and freight charges.

Tariff No. 301.—Tissues of Wool and Mixed Tissues of Wool and Cotton.

The *Bradford Chamber of Commerce* forward two statements (Tables C. and D.) containing calculations which show the heavy advances of duty which are proposed in respect of various tissues of wool, and wool and cotton, which are sent from the Bradford district to Japan.

The Chamber state that the present classification and rates of duty are of a description which, generally speaking, may be said to be satisfactory to those interested in the trade with Japan in woollen and mixed woollen tissues. The proposed changes in the rates of duty, being invariably from comparatively easy rates to extremely severe ones, will undoubtedly aim a heavy blow at the trade of the district with Japan. It seems probable that it will be some time before the Japanese can themselves produce a large portion of the goods which they now buy from this country.

The Chamber desire to draw attention to the fact that many Bradford goods are liable to lose weight from changes of atmospheric conditions during transit, and they ask that the Japanese Government may be requested to introduce a provision in the Tariff allowing a little latitude as regards weight. A margin of 5 per cent. is suggested in this connection.

The subjoined figures from the Japanese Trade Accounts indicate that the United Kingdom has by far the largest share in the trade in woollen cloths and serges and Italian cloths :—

—	Value of Imports into Japan in the Year 1908.	
	From all Sources.	From the United Kingdom.
	Yen.	Yen.
Woollen cloths and serges	4,396,000	3,578,000
Italian cloths	803,000	629,000

The Chamber insist on the importance of concluding a special Tariff Convention with Japan which will secure reductions of the proposed rates in respect of these tissues, in which Great Britain has such a greatly preponderating interest.

TABLE C.

No. in Proposed Tariff.	Description of Goods.	Weight.		Present Tariff Rate of Duty.	Proposed Tariff Rate of Duty.	Equivalents of Duties in Japanese Currency, per yard 54 inches wide.		Equivalents of Duties in English Currency, per yard 54 inches wide.		Proposed Duty would be an Increase of Present Duty by—
		In Ounces per yard 54 inches wide.	In grammes per square metre.			Present.	Proposed.	Present.	Proposed.	
		Ounces.	Grammes.	Per sq. yd. Yen.	Per 100 kin. Yen.	Sen.	Sen.	d.	d.	Per cent.
301 (2) A *c*	Army cloths, all wool	20	452	0·093	60·00	14	$56\frac{1}{4}$	$3\frac{7}{16}$	$13\frac{3}{4}$	300
301 (2) A *d*	Ditto	24	542	0·093	50·00	14	$56\frac{1}{4}$	$3\frac{7}{16}$	$13\frac{3}{4}$	300
"	Ditto	28	633	0·093	50·00	14	$65\frac{5}{8}$	$3\frac{7}{16}$	$16\frac{3}{16}$	370
"	Ditto	32	723	0·093	50·00	14	75	$3\frac{7}{16}$	$18\frac{3}{8}$	435
301 (2) A *b*	Coatings, all wool ...	8	181	0·093	70·00	14	$26\frac{1}{4}$	$3\frac{7}{16}$	$6\frac{7}{16}$	87
301 (2) A *c*	Ditto	10	226	0·093	60·00	14	$28\frac{1}{8}$	$3\frac{7}{16}$	$6\frac{7}{8}$	100
"	Ditto	12	271	0·093	60·00	14	$33\frac{3}{4}$	$3\frac{7}{16}$	$8\frac{1}{4}$	140
"	Ditto	16	362	0·093	60·00	14	45	$3\frac{7}{16}$	11	220
"	Ditto	20	452	0·093	60·00	14	$56\frac{1}{4}$	$3\frac{7}{16}$	$13\frac{3}{4}$	300
301 (2) B *b*	Meltons, part worsted yarn, part cotton yarn.	$8\frac{1}{2}$	192	0·039	52·50	$5\frac{7}{8}$	$20\frac{3}{4}$	$1\frac{7}{16}$	$5\frac{1}{8}$	256
301 (2) B *c*	Ditto	12	271	0·039	37·50	$5\frac{7}{8}$	21	$1\frac{7}{16}$	$5\frac{1}{8}$	256
"	Ditto	16	362	0·039	37·50	$5\frac{7}{8}$	$28\frac{1}{8}$	$1\frac{7}{16}$	$6\frac{7}{8}$	380
"	Ditto	20	452	0·039	37·50	$5\frac{7}{8}$	$35\frac{1}{8}$	$1\frac{7}{16}$	$8\frac{5}{8}$	500
301 (2) B *c*	Army cloths, mixed wool and cotton.	22	497	10% *ad val.*	37·50	$5\frac{3}{8}$	$38\frac{3}{4}$	$1\frac{5}{16}$	$9\frac{1}{2}$	625
301 (2) B *d*	Ditto	23	520	10% *ad val.*	22·50	$6\frac{1}{8}$	$24\frac{1}{4}$	$1\frac{1}{2}$	6	300
"	Ditto	24	542	10% *ad val.*	22·50	$6\frac{5}{8}$	$25\frac{1}{4}$	$1\frac{5}{8}$	$6\frac{3}{16}$	280
"	Ditto	25	565	10% *ad val.*	22·50	$7\frac{1}{8}$	$26\frac{3}{8}$	$1\frac{3}{4}$	$6\frac{1}{2}$	270
"	Ditto	26	588	10% *ad val.*	22·50	$7\frac{5}{8}$	$27\frac{7}{16}$	$1\frac{7}{8}$	$6\frac{3}{4}$	260
"	Ditto	27	610	10% *ad val.*	22·50	$8\frac{3}{16}$	$28\frac{1}{2}$	2	7	250
"	Ditto	28	633	10% *ad val.*	22·50	$9\frac{3}{16}$	$29\frac{1}{2}$	$2\frac{1}{4}$	$7\frac{1}{4}$	220
301 (2) B *a*	Mohair coatings, wool and cotton, wool predominating.	4	90	10% *ad val.*	55·00	$6\frac{1}{8}$	$10\frac{3}{8}$	$1\frac{1}{2}$	$2\frac{1}{2}$	66
301 (2) B *b*	Ditto	6	136	10% *ad val.*	52·50	$9\frac{3}{16}$	$14\frac{5}{8}$	$2\frac{1}{4}$	$3\frac{5}{8}$	60
"	Ditto	8	181	10% *ad val.*	52·50	$11\frac{3}{4}$	$19\frac{1}{2}$	$2\frac{7}{8}$	$4\frac{3}{4}$	70
301 (2) A *b*	Bunting, all wool ...	$2\frac{1}{3}$*	158	0·031	70·00	$1\frac{1}{2}$*	$7\frac{3}{4}$*	0·38*	1·85*	390
301 (2) A *c*	Serge, worsted warp and woollen weft.	20	452	0·056	60·00	$8\frac{1}{2}$	$56\frac{1}{4}$	2·05	13·87	570
"	Imperial serge, all wool.	$9\frac{1}{2}$	215	10% *ad val.*	60·00	$13\frac{3}{8}$	$26\frac{3}{4}$	3·25	6·50	100
326 (1)	Blankets of wool or wool and cotton.	—	—	7·458†	30·40	—	—	1·38‡	5·62‡	310

* Per yard, 18 inches wide. † Per 100 kin. ‡ Per lb.

PROPOSED NEW JAPANESE CUSTOMS TARIFF.—SUMMARY OF REPRESENTATIONS.

TABLE D.

No. in Proposed Tariff.	Description of Goods.	Weight.		Dimensions of Piece.	Rate of Duty.		English Equivalents of Amount of Duty per Piece.		Proposed Duty would be an Increase of Present Duty by—
		Per Square Yard.	Equivalent per Square Metre.		Present.	Proposed.	Present.	Proposed.	
		Grammes.	Grammes.		Per Sq. Yard. Yen.	Per 100 Kin. Yen.	*d.*	*d.*	Per cent.
301 (2) B *b*	Union Italians ...	115·4	138	32 yds. × 32 ins.	0·029	52·50	20¼	70⅝	246
„	Union Cashmere ...	109	130	68 yds. × 44 ins.	10% *ad val.*	52·50	104	193¾	86
301 (2) B *a*	Union Cashmere ...	82	98	43 yds. × 40 ins.	10% *ad val.*	55·00	39	88	125
301 (2) B *b*	White Union Twill ...	110	132	43 yds. × 30 ins.	10% *ad val.*	52·50	36½	84½	131
„	Union Cord	97	116	43 yds. × 29 ins.	10% *ad val.*	52·50	26	71¾	176

The following statement exemplifying the effect of the proposed rates of duty in respect of various classes of tissues of wool, and of wool and cotton mixed, has been compiled from particulars furnished by the *Glasgow Chamber of Commerce.*

Number in Proposed Tariff.	Articles.	Dimensions and Weight of Piece.	Present Duty per Piece.	Proposed Duty per Piece.	C.I.F. Value per Piece.	*Ad valorem* Incidence		Proposed Duty would be an Increase of Present Duty by—
						Of Present Duty.	Of Proposed Duty.	
			Yen.	Yen.	Yen.	Per cent.	Per cent.	Per cent.
301 (2) A (*c*) ...	Coatings, all wool:							
	Light ...	30 to 35 yds. by 54 to 56 ins.	4·35	8·06	26·80	16	30	85
	Heavy ...		4·96	16·12	69·00	7	23	225
	Union cloths, cotton predominating:	Yds. Ins. Lbs.						
301 (2) B (*c*)	1	48½ × 54 (61½)	3·13*	17·43	31·35	10	56	457
	2	47 × 54 (33)	1·73*	9·36	17·27	10	54	441
	3	41 × 56 (50)	4·18*	14·17	41·84	10	34	239
	Woollens and worsteds: All wool:							
301 (2) A (*c*)	1	44 × 54 (27½)	6·14†	12·47	61·51	10	20	103
	2	46 × 56 (38)	6·65†	17·22	87·78	7½	20	159
301 (2) A (*b*)	3	46 × 56 (26¼)	6·65†	13·89	80·97	8	17	109
	4	40 × 54 (19)	5·58†	10·05	60·84	9	17	80
	Wool and cotton:							
	5	70 × 44 (21½)	4·86*	8·53	48·57	10	18	76
301 (2) B (*b*)	6	35 × 44 (9½)	1·82*	3·77	18·21	10	21	107
	7	45 × 40 (9½)	1·86*	3·77	18·59	10	20	103
	8	52 × 54 (70)	4·86*	19·84	48·57	10	41	308
	9	50 × 55 (52)	8·24*	14·74	82·40	10	18	79
301 (2) B (*c*)	10	50 × 54 (54)	6·43*	15·31	64·29	10	24	138
	11	45 × 54 (28)	5·05*	7·94	50·51	10	16	57
	12	50 × 54 (82)	6·19*	13·95	61·99	10	22½	125
	13	50 × 54 (72)	4·52*	12·26	45·20	10	27	171
301 (2) B (*d*)	14	50 × 54 (78)	3·72*	13·27	37·25	10	36	257
	15	50 × 54 (72)	4·77*	12·26	47·70	10	26	157

* Present rate of duty, 10 per cent. *ad valorem.*
† Present rate of duty, 0·093 yen per square yard.

The *Wakefield Chamber of Commerce* associate themselves with the observations of the Bradford Chamber as regards woollens.

The *Leeds Chamber of Commerce* express the opinion that the proposed rates, if enforced, would probably prove prohibitive as regards the cheaper lines of woollen and worsted goods.

The *Huddersfield Chamber of Commerce* forward calculations exemplifying the *ad valorem* incidence of the present and proposed duties in the case of five tissues of wool and cotton mixed, of varying value per yard, weighing from 16 to 20 ounces per yard 54 inches wide, and consequently falling under No. 301 (2) (B) (*c*) of the proposed Tariff, at the rate of 37·50 yen per 100 kin (6·94*d.*

per lb.). In these five cases, the duties leviable under the proposed Tariff represent increases of the present duty by from 382 to 503 per cent.

—	Value per Yard.*	Weight per Yard.*	Present Duty.		Proposed Duty.		*Ad valorem* Incidence.	
			In Japanese Currency.	English Equivalents per yard.*	In Japanese Currency.	English Equivalents per yard.*	Of Present Duty.	Of Proposed Duty.
	s. d.	Ounces.	Per sq. yd. Yen.	*d.*	Per 100 kin. Yen.	*d.*	Per cent.	Per cent.
1	1 5	16	0·039	1·44	37·50	6·94	8½	41
2	1 6	20			37·50	8·68	8	48
3	2 0	20			37·50	8·68	6	36
4	2 2	16			37·50	6·94	5½	27
5	2 6	18			37·50	7·80	5	26

* 54 inches in width.

The *Heavy Woollen District Associated Chambers of Commerce*, comprising the Batley, Birstall, Cleckheaton, Dewsbury, Heckmondwike, Morley, Ossett, and Wakefield Chambers, forward calculations with regard to various woollen and mixed woollen cloths (serges, meltons, &c.) which indicate that the proposed new duties on those cloths would amount to from 39 to 75 per cent. on cost as compared with present duties ranging from 7½ to 17 per cent. on cost.

The Associated Chambers state that at the present rates of duty it is only just possible to export these goods to Japan, and if the duties are increased in the manner proposed by the new Tariff, exportation to Japan will be rendered absolutely impossible.

Silk Manufactures.

A communication has been received from the *Silk Association of Great Britain and Ireland*, in which it is stated that at a meeting of the Council of the Association recently held, a strong protest was made against the proposed new Japanese Customs Tariff by which serious increases of the duties on silk manufactures are contemplated. The Association express the hope that it may be found possible to prevent or modify the proposed increases of duty in question.

Tariff No. 306.—Cotton Curtainings and Cotton Mosquito Nettings.

The *Nottingham Chamber of Commerce* express great concern with regard to the proposed new duty of 78·80 yen per 100 kin (1*s.* 2½*d.* per lb.) on mosquito nettings. The average value of mosquito nettings of the quality mostly sold in Japan is 2*s.* 9½*d.* per lb., and the new rate consequently represents a duty of about 43 per cent. *ad valorem* as compared with the present duty of 10 per cent. *ad valorem*. The new duty could not fail to affect the sale of these goods in Japan very seriously, and the Chamber press strongly for a reduction.

With regard to cotton curtainings, although the proposed increase is not so serious, and the trade is not large, the new duty of 20 yen per 100 kin would represent 20 per cent. of the average value of the goods, or double the existing rate of duty.

Tariff No. 320.—Elastic Braids and Cords containing Silk.

The *Leicester Chamber of Commerce* forward a resolution adopted by the Elastic Web Section of the Chamber protesting against the proposed increase of the duty on elastic braids and cords containing silk from 30 per cent. *ad valorem* to 40 per cent. *ad valorem* [No. 320 (2) A (*a*) and 2 (B) (*a*) in the new Tariff]. These articles form a large part of the exports of elastic manufactures to Japan, and it is stated that the proposed alteration of duty would have a serious effect on the elastic web trade of Leicester and elsewhere.

Tariff No. 328.—Carpets.

The following statement showing the effect of the proposed new duties on carpets compared with the present duties has been compiled from information furnished by the *Kidderminster Chamber of Commerce*. It will be seen that in the case of "tapestry velvet" the new duty involves an increase of nearly 100 per cent. The percentage increases in the case of "Wilton" and "Imperial Axminster" are less substantial. The Chamber express the hope that any representations which may be made to

the Japanese Government on the subject of the new Tariff may include a suggestion for reductions in the proposed rates on carpets, in which articles the district is particularly interested.

No. in Present Tariff.	Description.	No. in Proposed Tariff *assumed* to be applicable.	Present Rates of Duty.		Proposed Rates of Duty.		Weight per yard, ¾ wide.	Duties expressed in pence per yard ¾ wide.	
			Japanese.	English Equivalents.	Japanese.	English Equivalents.		Present.	Proposed.
			Per 10 sq. yards. Yen.	Per 10 sq. yards. *s. d.*	Per 100 Kin. Yen.	Per lb. *d.*	Ounces.	*d.*	*d.*
279(2)	Brussels	328(A—2) *b*	7·30	14 10¾	27·20	5·03	32	13·41	10·06
279(3)	Patent tapestry :—								
	(Tapestry Brussels) ...	328(A—1) *b*	3·70	7 6¾	21·40	3·96	24	6·8	5·94
	(Tapestry Velvet) ...	328(A—1) *a*	3·70	7 6¾	36·10	6·68	32	6·8	13·36
				Per yard, ¾ wide.					
279(4)	Velvet (Wilton)	328(A—2) *a*	40% *ad val.*	1 8·4	44·50	8·23	41	20·4	21·08
279(6)	All other (Imperial Axminster).	328(A—2) *a*	40% *ad val.*	1 4·8	44·50	8·23	38	16·8	19·54

Tariff No. 346.—Undershirts and Drawers.

The Leicester Chamber of Commerce state, with regard to woollen underwear, on which it is proposed to alter the duty from 7 yen (14*s.* 3½*d.*) per dozen to 133 yen per 100 kin (2*s.* 0½*d.* per lb.), that the Leicester underwear trade deals mainly with goods weighing 10 lbs. per dozen and upwards. Thus the new duty would amount to *at least* 20*s.* 5*d.* per dozen, as compared with the present rate of 14*s.* 3½*d.* per dozen, an increase which would have a most serious effect on the trade with Japan.

The Nottingham Chamber of Commerce are also interested in woollen underwear, and the bulk of the not inconsiderable trade done in these goods with Japan is in goods heavier—and often much heavier—then 7 lbs. per dozen. The increase of duty involved in the proposed tariff alteration would seriously affect the trade.

Tariff No. 348 (1).—Stockings and Socks.

The Leicester Chamber of Commerce state that the proposed increase of the duty on these articles from 80 to 138 yen per 100 kin (from 1*s.* 2¾*d.* to 2*s.* 1½*d.* per lb.) would have a most serious effect on the export trade of Leicester hose to Japan.

The Nottingham Chamber of Commerce observe that the proposed increase of the present duty by over 70 per cent. would almost certainly kill the trade with Japan in these articles.

Tariff No. 354.—Felt Hats and Hat Bodies; Silk Hats, &c.

Tariff No.		Present Duty.	Proposed Duty.
354 B.	Of felt :		*Yen per dozen.*
	Hats	10% *ad val.*	7·50
	Hat bodies :	*Yen per* 100 *kin.*	
	Shaped	19·70	7·50
	Other :		
	Of sheeps' wool	19·70	0·95
	Other		20% *ad val.*

The British Felt Hat Manufacturers' Federation state that 30*s.* per dozen may be taken as the fair average c.i.f. value of the classes of felt hats commonly exported to Japan. The proposed duty is equal to 15*s.* 4*d.* per dozen, or over 50 per cent. *ad valorem* calculated on the foregoing basis, and it is feared that if this duty is enforced the present trade will be stopped.

The Federation, however, attach more importance to securing that the new duties on *bodies* shall be as low as possible, and they would appear to desire particularly that the duties on bodies other than shaped should not be advanced. In this connection they suggest that it is necessary that "shaped" should be clearly defined as meaning "any form of putting the body into shape or form for the hat *after the body is made or completed.*"

The London Chamber of Commerce refer to the serious effect which the proposed duties would have on British trade with Japan in felt hats, silk hats, helmets, and caps. These duties are declared to be almost prohibitive, and not to be justified by the development of the hat-making industry in Japan. Moreover, it is considered that the existing duty of 10 per cent. *ad valorem* is ample to protect any local factories that might be established.

[The proposed duty on silk hats is 28·80 yen (58*s.* 10*d.*) per dozen ; on helmet hats, 9·50 yen (19*s.* 5*d.*) per dozen ; and on caps, 3 yen (6*s.* 1½*d.*) per dozen.]

Tariff Nos. 362-363.—Printing and Writing Paper.

No. in New Tariff.	Tariff Classification.	Rate of Duty.		English Equivalents	
		Present.	Proposed.	Of Present Rates.	Of Proposed Rates.
		Yen. *Per* 100 *kin.*	Yen. *Per* 100 *kin.*	*s. d.* *Per cwt.*	*s. d.* *Per cwt.*
362	Printing paper:				
	(1) Art paper	(*See below.*)	2·40	(*See below.*)	4 1¾
	(2) Other:				
	(A) Coloured in the paste		1·20		2 1
	(B) Other:				
	(*a*) Weighing not more than 58 grammes per square metre		1·00		1 8¾
	(*b*) Other		2·00		3 5½
	Paper, printing:				
	Weighing not more than 24 lbs. per ream of 500 sheets and measuring not less than 1,086 square inches per sheet.	0·80	—	1 4½	—
	All other kinds of printing paper	1·163	—	2 0¼	—
363	Writing paper	10% *ad val.*	3·15	10% *ad val.*	5 5¼

The *Paper Makers' Association of Great Britain and Ireland* observe that according to the Trade Statistics of the United Kingdom, printing paper to the value of 91,273*l.*, and writing paper to the value of 13,711*l.* was consigned to Japan from this country in 1909.

The Association fear that the proposed rates of duty on printing and writing paper would, if enforced, seriously handicap British paper mills, and might even have the effect of excluding British papers from the Japanese market.

A communication has also been received from the *Scottish Paper Makers' Association*, in which it is stated that the value of printing paper and common (engine-sized) writing paper is estimated at 20*l.* per ton. On this basis, the proposed duties on printing paper would vary from 8·6 per cent. to 21 per cent. *ad valorem*; and the proposed duty on writing paper would be equal to 27 per cent. *ad valorem.*

The Association express the hope that it may be possible to secure some reductions of the proposed rates of duty, which, they fear, would prove to be prohibitive.

Tariff No. 436 (1).—Firebricks.

Present duty, 0·38 yen per 100 kin; proposed duty, 0·45 yen per 100 kin.

The *Halifax Chamber of Commerce* note that it is proposed to increase the duty on these articles from 7·89*d.* to 9·34*d.* per cwt. As 1,000 firebricks weigh about four tons, the new duty is equal to about 3*l.* per thousand, or 25 per cent. more than the value of some qualities of firebricks f.o.b. English port.

The *Newcastle Chamber of Commerce* also draw attention to the proposed increase of duty on firebricks as affecting the trade of their district.

Tariff No. 437 (2).—Fireclay Tiles.

The *Halifax Chamber of Commerce*, assuming that fireclay tiles would fall under No. 437 (2), state that the proposed duty (equal to 3*s.* 3½*d.* per cwt.) is quite as much as the value of the majority of the tiles themselves delivered f.o.b. English port.

Tariff No. 438 (2).—Gas Retorts.

The *Halifax Chamber of Commerce* note that the proposed duty has been fixed at 20 per cent. *ad valorem* and add that "this rate is quite as much per ton of the material as that which they fix "upon firebricks and fireclay tiles, but it is only about one-fifth at the most of the other two tariffs in "value per ton value of goods."

Tariff No. 462.—Iron and Steel.

The *Middlesbrough Chamber of Commerce* forward the following list of articles in which the district is largely interested, with the observation that the existing duties are fully as heavy as the trade will bear, and an expression of the hope that the proposed duties will not be enforced:—

Pig iron; bars, rods, and wire; galvanised wire; wire rope.

The *Cleveland Ironmasters' Association* have written deprecating any increase of the present duty on *pig iron*, the article in the manufacture of which their members are directly concerned. If possible, they would like to see the existing duty reduced. (Present duty, 0·083 yen per 100 kin; proposed duty, 0·100 yen per 100 kin; or an increase of duty from 2*s.* 10½*d.* to 3*s.* 5½*d.* per ton.)

The *Newcastle* and *Glasgow Chambers of Commerce* draw attention to the proposed increase of duty on pig iron as affecting the trade of their district.

The *Sheffield Chamber of Commerce* state that the proposed increase of duty on ingots, blooms, billets, and slabs (No. 462 (1) F (*a*)) from 0·083 yen to 0·50 yen per 100 kin (from 2*s.* 10½*d.* to 17*s.* 3½*d.* per ton) would, if enforced, be very prejudicial indeed to British trade. The Chamber add that the value of these articles is about 6*l.* 10*s.* per ton. The proposed rate represents on this basis a duty of over 13 per cent. *ad valorem.*

The Chamber refer to the "enormous" increase of the duty on bars and rods, exceeding ¼ inch in diameter, of iron and mild steel (No. 462 (2)), the present duty being 0·261 yen per 100 kin (9*s.* per ton) and the proposed rate 0·60 yen per 100 kin (20*s.* 9*d.* per ton); and also to the heavy increases of duty on plain and galvanised wire [No. 462 (5) (A) and (B—1)].

The *Glasgow Chamber of Commerce* refer to the increases of duty on bars and rods, galvanised

wire, wire rope, keg steel and bamboo steel. The Tariff proposals with regard to these articles are stated to be of a prohibitive nature.

The *Rotherham Chamber of Commerce* refer to the proposed duties on bars and rods as detrimental to the trade of their district with Japan.

The *Halifax Chamber of Commerce* suggest that the Japanese Government should be asked to include tinned wire (No. 462 (5) (B—2)) in the same category with galvanised wire, at the specific rates of duty fixed for the latter. The Chamber state that the 20 per cent. *ad valorem* proposed for tinned wire is altogether out of proportion to the duty proposed to be charged on galvanised wire.

The *Birmingham Chamber of Commerce* state that brass-cased iron tubes would appear to fall under No. 462 (12) B (iron pipes and tubes coated with base metals). The Chamber remark that such tubes are probably not manufactured to any extent in Japan. The proposed increase of duty from 10 per cent. to 20 per cent. *ad valorem* is an important one and is likely to have serious effect upon imports.

The *Iron, Steel and Allied Trades Federation* remark that owing to the complex character of the Tariff, and to the alterations introduced in the tariff classification of goods, it is not in every instance possible to make a direct comparison between the existing and the new Tariffs; but it is clear, speaking generally, that so far as concerns the manufactures in which the members of the Federation are interested, very serious increases in the present rates of duty are proposed to be enforced.

The Federation mention the following as some of the principal increases of duty by which the trade of their members would be affected :—

Pig iron; ingot steel; bars and rods exceeding ¼ inch in diameter; wire; cast-iron pipes and tubes.

In the opinion of the Federation there can be no question that the increases of duty on the foregoing articles would have a very prejudicial, if not prohibitive, effect upon the trade of their members with Japan; and they urge that an endeavour should be made to secure the retention of the existing rates of duty.

With regard to the new duty on cast-iron pipes of 1 yen per 100 kin or 34*s.* 7*d.* per ton (No. 462 (12) (A—2)*a*), the Federation state that this would involve an increase of the existing duty by no less than 220 per cent., since the present rate of 10 per cent. *ad valorem* amounts to about 10*s.* 10*d.* per ton if the average price of such tubes be taken as the basis of the calculation.

Tariff No. 462 (4).—Sheet and Plate Iron.

	Present Duty.	Proposed Duty.
	Yen. Per 100 kin.	Yen. Per 100 kin.
Black plates	0·296	0·400 0·750 0·600
Galvanised sheets	0·740	2·000
Tin plates	0·691	0·900
Tin plates, crystallised, &c.	10 per cent. *ad val.*	2·350

The *Welsh Plate and Sheet Manufacturers' Association*, representing 45 sheet and tin plate works, point out that the proposed duties on black plates represent increases of 35, 153, and 103 per cent.; on galvanised sheets, of 170 per cent.; and on ordinary tin plates, of 30 per cent.

With regard to black plates and tin plates the proposed duties, if enforced, must inevitably have a serious influence on the export trade from South Wales and Monmouthshire to Japan. The proposed duty on galvanised sheets would, it is stated, practically exclude these articles from the Japanese market.

The Association add that the new duties are a real menace to the future prosperity of the plate and sheet industry in South Wales, and they express the hope that it may be found possible to secure the maintenance of the existing rates of duty so far as imports from the United Kingdom are concerned.

A communication has been received from a Swansea firm calling attention to the proposed increase of duty on galvanised sheets, which, they state, amounts to about 14 per cent. of the value of the goods, and is likely to exercise a very damaging effect on South Wales industry. The sheets are used in Japan as a cheap building material, and for the manufacture of buckets and other small articles, and any considerable increase in the cost is certain to affect the consumption.

The *Birmingham Chamber of Commerce* state that the present duty of 0·740 yen per 100 kin (1*l.* 5*s.* 7*d.* per ton) on galvanised sheets is equal to about 8 per cent. *ad valorem*. The proposed duty of 2 yen per 100 kin (3*l.* 9*s.* 2*d.* per ton) is equal to 23 per cent. *ad valorem*. The increase is regarded as excessive, having regard to the amount of labour involved in the production of these sheets, and the Tariff Committee of the Chamber are of opinion that the inevitable effect of the new duty would be a serious diminution of British trade with Japan in this article.

The *Middlesbrough* and *Swansea Chambers of Commerce* and the *Iron, Steel, and Allied Trades Federation* have forwarded protests against the proposed increases of duty on black plates, tin plates, and galvanised sheets.

The *Bristol Chamber of Commerce* state that the proposed heavy increase of the duty on galvanised iron is viewed with great alarm in the district, this being one of the articles in which Bristol is specially interested.

Tariff No. 496.—Mechanics' Tools.

The *Sheffield Chamber of Commerce* observe that the division of these tools into so many classes is very vexatious. The present duties are a serious hindrance to trade and ought to be reduced if the object of the tariff revision is to raise additional revenue. For example, the present 20 per cent. *ad*

valorem duty on files is so high that the trade is stifled to a great extent. Further, the proposed tariff classification of files into four categories according to length would cause great inconvenience to exporters in this country.

With regard to shovels, the Chamber state that the present duty of 3·27 yen per 100 kin (5*s.* 7¾*d.* per cwt.) is a heavy one, and an increase of this duty to 4·10 yen per 100 kin (7*s.* 1*d.* per cwt.) would have a very serious effect on Sheffield trade in these articles.

The *Rotherham Chamber of Commerce* refer to the proposed duties on files as detrimental to the trade of their district with Japan.

Tariff No. 516.—Bedsteads and Parts thereof.

Present duty, 30 per cent. *ad valorem*; proposed duty, 8·85 yen per 100 kin (15*s.* 3¾*d.* per cwt.).

The *Birmingham Chamber of Commerce* state that the *ad valorem* incidence of the proposed new duty ranges from about 150 per cent. on the cheaper classes of bedsteads to about 40 per cent. on the better classes, and it is considered that this duty will practically stop the largest part of the trade.

Tariff No. 517.—Safes.

According to the *Birmingham Chamber of Commerce*, the proposed increase of the duty on safes from 30 per cent. *ad valorem* to 40 per cent. *ad valorem* would, it is believed, seriously hamper British exports of these articles to Japan.

Brass Gas and Electrical Fittings.

The *Birmingham Chamber of Commerce* state that manufacturers in their district are interested in the export of these articles to Japan. Their average c.i.f. value at a Japanese port is about 12*l.* per cwt. It is understood that under the present Tariff duty is levied at the rate of 30 per cent. *ad valorem*, and thus amounts to about 3*l.* 12*s.* per cwt.

These fittings are not specifically mentioned in the new Tariff, but it would appear that they might be classed under No. 522 (2) at 48 yen per 100 kin (4*l.* 3*s.* per cwt.), or under No. 525 at 40 per cent. *ad valorem*, amounting to about 4*l.* 16*s.* per cwt. on the above-mentioned basis.

It is understood that Japanese manufacturers are now producing this class of goods, and the Chamber deprecate any increase of the existing rate as being likely to affect very prejudicially the trade now done with Japan.

Tariff No. 536.—Rules, Measuring Tapes, Spirit Levels.

No. in Proposed Tariff.	Proposed Tariff Classification.	Rates of Duty.		English Equivalents	
		Present.	Proposed.	Of Present Rates.	Of Proposed Rates.
536	Straight rules, squares, measuring tapes, wire gauges, screw pitch gauges, thickness gauges, micrometers, protractors, calipers, dividers, levels and the like :—		Yen.		£ *s.* *d.*
			Per 100 *kin.*		*Per cwt.*
	(1) Of wood	(*See below.*)	40·80	(*See below.*)	3 10 7
	(2) Of metal		69·70		6 0 6
	(3) Of tissues :—				
	(A) In cases	(*See below.*)	69·30	(*See below.*)	5 19 10
	(B) Other		47·80		4 2 8
	(4) Other		20% *ad val.*		20% *ad val.*
	Scientific instruments for drawing ...	10% *ad val.*	—	10% *ad val.*	—
	Micrometers, wire gauges, screw pitch gauges, sheet gauges, calipers, carpenters' levels	20% *ad val.*	—	20% *ad val.*	—
	Tape measures	20% *ad val.*	—	20% *ad val.*	—

The *Birmingham Chamber of Commerce* forward the following observations with regard to various articles included under this Tariff No. :—

The word "straight" in reference to boxwood rules leaves a doubt as to what patterns would be classified under this heading. Practically the whole of the trade with Japan is for two feet folding rules.

It is said that the new duty on metallic measuring tapes will prevent these articles being sold in Japan complete with cases, as tapes without cases are now being imported and mounted in local made cases, the latter in some instances being actually stamped with the name of an English firm. Complaint is also made that Japanese dealers import tapes of second quality and mount them in cases similar to the first quality sent from this country complete, which are imported by the respectable dealers. Thus the English manufacturer is not only subjected to a system of unfair trading, but also is liable to adverse criticism owing to the dishonest practice referred to. It is suggested that this fraudulent practice might be stopped by having a lower duty on tapes in cases than the duty prescribed for such tapes without cases. This Chamber is further informed that the duty to be applied to spirit levels will absolutely stop the comparatively small trade that is now possible.

The increase of duty in the case of boxwood rules varies from 80 per cent. to 144 per cent., according to quality. In the case of measuring tapes complete in cases, the increase of duty is about 20 per cent.; in the case of spirit levels, the increase will vary from about 20 per cent. to over 260 per cent.; and in the case of steel rules, from 116 per cent. to 220 per cent.

Machinery.

Tariff No. 594.—*Hydraulic Presses; Tariff No.* 600.—*Knitting Machines.*—The *Nottingham Chamber of Commerce* state that the proposed duties represent advances of 13 per cent. on heavy machines and 25 per cent. and upwards on light machines in excess of the present rates of duty.

Tariff No. 569.—*Steam Boilers.*—The *Halifax Chamber of Commerce* state that the proposed alteration of the duty on these articles from 15 per cent. *ad valorem* to 3·70 yen per 100 kin (6*s.* 4¾*d.* per cwt.) involves an increase of from 75 to 100 per cent. and will seriously handicap the trade.

The *Bolton Chamber of Commerce* also refer to the proposed new tariff on boilers as likely to have an adverse effect on the trade of their district with Japan in these articles.

Tariff No. 571.—*Fuel Economizers.*—The *Wakefield Chamber of Commerce* report that the proposed alteration of duty (from 15 per cent. *ad valorem* to 1·60 yen per 100 kin) involves an increase of about 40 per cent., and the effect of the new duty would be to exclude these articles from the Japanese market.

Tariff No. 574.—*Portable Steam Engines and Steam Road-rollers.*—In a communication which the *Agricultural Engineers' Association* have addressed to the Foreign Office, it is stated that the proposed duty on these articles (5·20 yen per 100 kin) represents an increase of the present duty (15 per cent. *ad valorem*) by approximately 50 per cent., and this would have a most serious effect upon their members' trade with Japan. They hope that the imposition of the increased duty will be energetically opposed by His Majesty's Government.

Tariff No. 577.—*Gas Engines, Petroleum Engines, Hot-air Engines.*—A communication has been received from a firm interested in the export of gas engines to Japan, calling attention to the disadvantageous treatment to which these engines are subjected by the new Tariff as compared with steam engines (Tariff No. 576). In the case of steam engines there are tariff subdivisions for engines weighing not more than 1,000, 5,000, 50,000, and 100,000 kilogrammes, and for engines weighing over 100,000 kilogrammes, the rates of duty being lower for the heavier engines; whilst in the case of gas engines, all engines weighing over 2,500 kilogrammes are provided for in one tariff subdivision (No. 577 (5)) at 5 yen per 100 kin. As duty is to be levied at so much per 100 kin, the fact that gas engines are much heavier than steam engines of the same H.P. is a further handicap to trade in the former as compared with the latter.

As an illustration of the disadvantageous treatment referred to, the following comparison of the duties on a 150 H.P. steam engine and a gas engine of the same H.P. is submitted:—

Steam Engine.		Gas Engine.	
150 B.H.P.	6 tons.	150 B.H.P.	22 tons.
Cost c.f.i.	y. 3,750.	Cost c.f.i.	y. 8,000.
Duty	y. 600,	Duty	y. 1,850,
or 16 per cent. on cost.		or 23 per cent. on cost.	

It will be seen that the amount of duty payable on the gas engine is more than three times that payable on the steam engine.

Tariff Nos. 579 *and* 580.—*Dynamos, Electric Motors, &c.*—The *Barrow-in-Furness Chamber of Commerce* state that the proposed increases of duty as regards these articles range from 30 to 90 per cent., and urge that representations should be made to the Japanese Government with a view to securing most substantial reductions of the proposed rates, which, in their present form, would have a very injurious effect on the exports of local manufacturers to Japan. The Chamber suggest that it is not in the interests of Japan that such duties should be imposed as would absolutely prohibit foreign competition, which would be the case if the proposed duties are enforced.

The *London Chamber of Commerce* forward the following calculations which have been furnished by one of the most important firms in their district interested in electrical machinery, exemplifying the effect of the proposed new rates of duty on machines falling under Nos. 579 and 580 (3) of the new Tariff. The figures given are based on a few standard sizes, but must be taken as approximate only, as for any given frame of machine the weight may vary considerably, due to difference in design. The weights given relate to the electrical portion only of the generating sets:—

Tariff No.		Approximate Weight of Machine.	Price of Machine.	Present Duty at 15 per cent. *ad valorem.*	Amount of Proposed Duty.
		Cwts.	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*
579	Dynamos and electric motors:				
	1	9	44 16 0	6 14 5	9 6 9
	2	16½	68 16 0	10 6 5	14 5 4
	3	32	112 0 0	16 16 0	24 18 0
	4	60	183 10 0	27 10 6	46 13 9
580 (3)	Dynamos combined with gas engines, &c.:				
	1	70	250 0 0	37 10 0	39 19 0
	2	90	379 0 0	56 17 0	51 7 6
	3	135	490 0 0	73 10 0	67 12 10
	4	210	617 0 0	92 11 0	105 4 4
	5	400	954 0 0	143 2 0	200 8 4
	6	600	1,680 0 0	252 0 0	300 12 6
	7	720	1,900 0 0	285 0 0	360 15 0

The firm supplying the foregoing particulars state that the increases of duty are likely to affect seriously their trade with Japan, especially as regards motors, and it is felt that if it is impossible to maintain the present rate of duty, endeavours should be made to get the new rates considerably reduced.

Tariff No. 596.—*Metal or Wood-Working Machinery.*—The *Halifax Chamber of Commerce* state that the proposed specific duties on wood-working machinery represent increases of the present duty by from 50 to 200 per cent. and, if enforced, will entirely close the Japanese market to the British manufacturer.

With regard to machine tools, the *Manchester Chamber of Commerce* state that the duty on the descriptions falling under sub-divisions (7), (8) and (9) of Tariff No. 596 will not be largely increased. As regards lighter machines, however, falling under sub-divisions (1) to (6) the new specific rates involve increases which will seriously affect the trade, especially in the case of the lightest machines.

The *Coventry Chamber of Commerce* forward a communication from a firm interested in machines which would apparently fall under Tariff No. 596. As typical examples of the increased duties which would be payable under this heading, cases are quoted of a single spindle ball-bearing drill weighing 200 kilogs. and an engine lathe weighing 1,100 kilogs. The present duty of 15 per cent. *ad valorem* is stated to amount to 3*l.* 5*s.* in the case of the drill and 9*l.* 9*s.* in the case of the lathe. Assuming that the proposed rates of duty would be levied on the net weight of the machines, the duties payable would amount to 4*l.* 7*s.* and 12*l.* 14*s.*, an increase by about 34 per cent. in each case.

The effect of the proposed Tariff would be to impose much heavier duties than are at present levied in the case of small machines and also large machines of simple type of which the price is low compared with the weight.

It is urged that the proposed duties on machines weighing up to 250 kilogs. might advantageously be reduced, because many machines falling within that weight limit and now exported to Japan are of a highly specialised kind, of which Japanese industries would lose the advantage if the duties are raised to the suggested level. It is to the interest of Japanese industries that the highest classes of machines should be available for their use, and when heavy duties are imposed on such machines the tendency is for the work to be done in Japan by simpler machines of older type, thus depriving Japanese industries of many of the benefits of modern improvements.

Tariff Nos. 597 *and* 598.—*Textile Machinery.*—The *Manchester Chamber of Commerce* state that the proposed rates are equal to an increase of 5 per cent. in round figures, calculated on the present prices of preparing and spinning machinery, and 2 per cent. on the present prices of looms, over the rates now in force.

The *Bolton Chamber of Commerce* state that a large trade in textile machinery has been done with Japan in the past, and it is feared that the new tariff rates of duty would have a very serious effect on that trade.

The *Bury Chamber of Commerce* state that the proposed duties on textile machinery would render trade much more difficult than at present.

Tariff No. 605 (2).—*Rollers.*—So far as rollers connected with textile machinery are concerned, the proposed rates represent, according to the *Manchester Chamber of Commerce*, an increase of 5 per cent. on the existing duty. Textile machine makers regard this as of importance and would be glad if it could be avoided.

Tariff No. 605 (4).—*Saws for Machinery.*—The *Sheffield Chamber of Commerce* remark that circular saws would fall under this head. The present duty (15% *ad valorem*) on a consignment of these articles worth 18*l.* would amount to 2*l.* 14*s.*, whilst the proposed duty at the rate of 11·10 yen per 100 kin or 19*s.* 2¾*d.* per cwt. would amount to 2*l.* 18*s.* 4*d.*, an increase of 8 per cent. The Chamber protest strongly against any increase of the duty on these articles.

Tariff No. 605 (5).—*Iron Spindles or Flyers for Spinning or Yarn Twisting.*—The *Manchester Chamber of Commerce* state that the proposed alteration of the duty from 15 per cent. *ad valorem* to 20·60 yen per 100 kin means an increase of duty equal to 8 per cent.—a serious addition, regarded by textile machinists as detrimental to their trade with Japan.

Power Plant.—The *Manchester Chamber of Commerce* forward a communication from a large firm of engineers who do a considerable business with Japan, in the following terms :—

"The raising of tariffs in Japan will naturally tend towards reduction of our Japanese trade, and, as far as we can see after perusing the proposals, the immediate effect of the raised tariff would be that, practically speaking, orders for millgearing would cease to be forthcoming. We refer to such items as shafting, pedestals, strap pulleys, rope pulleys, brackets, &c. The raised tariff would not, we consider, have an immediate effect on our engine and boiler trade, but naturally the tendency would be for our orders to fall off in course of time. We might explain that, at the present time, there are Japanese firms who make millgearing, although this is of an inferior quality, but there are no firms to our knowledge in Japan who are manufacturers of steam engines and boilers. The raised tariff would, in our opinion, cause the Japanese to commence making their own engines and boilers also, and as a consequence, our trade would gradually disappear."

Tariff No. 629 (A—5).—Indiarubber Belts and Belting for Machinery.

Present duty, 12·50 yen per 100 kin ; proposed duty, 22·20 yen per 100 kin.

According to the *Halifax Chamber of Commerce* the proposed duty is equivalent to about 20 per cent. *ad valorem*, a duty which could not fail to have a very detrimental effect on British exports of belting to Japan.

Tariff No. 632 (1).—Celluloid in Lumps, Bands, Bars, Rods, Plates, Sheets, Tubes, &c.

Present duty ... ... 25·60 yen per 100 kin (4¾*d.* per lb.).
Duty originally proposed ... ... 37·50 yen per 100 kin (6·85*d.* per lb.).
Duty adopted by the Diet ... ... 42·50 yen per 100 kin (7·86*d.* per lb.).

The *London Chamber of Commerce* observe that manufacturers of celluloid state that the trade with Japan would probably be considerably diminished by the proposed duty of 37·50 yen per 100 kin, or nearly 7*d.* per lb.* It is stated that the highest Continental duties on celluloid are the French (3¼*d.*) and Russian (3½*d.*). The new Japanese duty is, therefore, more than double the highest European duty.

Miscellaneous.

The proposed alterations of duty on the undermentioned articles are referred to by various Chambers of Commerce as adversely affecting the trade of their respective districts.

No. in Proposed Tariff.	Articles.	Rate of Duty.		Chamber of Commerce.	Remarks (if any).
		Present.	Proposed.		
		Yen. *Per* 100 *kin.*	Yen. *Per* 100 *kin.*		
96	Linseed oil :—				
	(1) In can or barrel :				
	A. Boiled ...	1·00	3·00	Manchester	Proposed increases very heavy and likely to be detrimental to the seed-crushing trade in this country.
	B. Other ...		1·60		
102	Cotton seed oil	3·30	4·45	Manchester	
117	Soaps	7·00 0·972	28·60 5·70	Manchester	Alteration detrimental to British interests.
166	Bicarbonate of soda ...	0·52	0·95	Newcastle. Manchester.	
249	White lead	1·80	2·10	Newcastle.	
432	Cement	0·065	0·30	Newcastle. Sunderland.	
Ex 462 (10)	Wire rope, galvanised ...	4·50	6·00	Sunderland	Duty already prohibitive.
465	Lead	Various	Various	Newcastle.	
466	Plates and sheets of tin ...	10% *ad val.*	20% *ad val.*	Birmingham	The proposed duty would tend to restrict trade.
471 (4)	Brass wire	7·40	9·90	Birmingham	The proposed duty, representing an increase of 4*l.* 7*s.* per ton, could not fail to have an injurious effect on trade.
471 (5)	Brass tubes :				
	A. Not coated with metals	9·40	12·90	Birmingham	These increases of duty are regarded as excessive.
	B. Coated with base metals.		14·90		
472 (1)	German silver :				
	Ingots and slabs ...	7½% *ad val.*	10% *ad val.*	Birmingham.	
477 (5)	Iron bolts, nuts, and washers	10% *ad val.*	2·00		
477 (6)	Iron rivets...	10% *ad val.*	1·40	London.	
482 (1)	Rails of iron and mild steel	0·129	0·80		
493 (3) (B)	Hinges, &c., of brass ...	25·60	30·70	Birmingham.	
496 (6)	Vices	4·00	5·15	Birmingham.	
496 (10) A	Shovels and scoops with handles	3·27	4·10	Birmingham.	
505 (1)	Hand-sewing needles ...	45·00	50·50	Birmingham.	
505	Sewing machine needles	390·00	464·00	Birmingham.	
514 (1)	Stoves :				
	Of cast iron :—				
	Enamelled	30% *ad val.*	13·70	Iron, Steel, and Allied Trades Federation. (The Rotherham Chamber of Commerce also refer to the new duties on stoves.)	The new duty on enamelled stoves is 23*s.* 8*d.* per cwt. as compared with the present duty, amounting to 4*s.* 9*d.* per cwt. (based on the average price), an increase of 398 per cent.
	Other		13·40		
515 (1)	Radiators of cast iron ...	30% *ad val.*	6·65		The new duty on radiators is 11*s.* 6*d.* per cwt. as compared with the present duty, amounting to 2*s.* 10*d.* per cwt., an increase of 306 per cent.

* The proposed duty has been increased to nearly 8*d.* per lb.

MEMORANDUM ON JAPANESE COMMERCIAL TREATIES.

No. in Proposed Tariff.	Articles.	Rate of Duty.		Chamber of Commerce.	Remarks (if any).
		Present.	Proposed.		
		Yen. *Per* 100 *kin.*	Yen. *Per* 100 *kin.*		
	Manufactures of copper, &c., not otherwise provided for:				
522	(1) Coated with base metals	30·80	40% *ad val.*	Birmingham.	
	(2) Other		48·00		
523	Aluminium manufactures	60·00	92·00	Newcastle.	
561	Railway carriages ...	5% *ad val.*	30% *ad val.*	Bristol ... London ...	One of the articles in which Bristol is especially interested.
562 (1) (2) (3)	Railway wheels, axles, tyres, springs, buffers	5% *ad val.*	Various	Rotherham. London.	
			Per gross ton.		
568 (1)	Steam vessels	10% *ad val.*	15·00 10·00	Sunderland ...	New duties are of a prohibitive nature. Sunderland has not much direct trade with Japan, but will be affected indirectly.
			Per 100 *kin.*		
569	Steam boilers	15% *ad val.*	3·70	Sunderland ...	
573 (2)	Locomotive tenders ...	5% *ad val.*	20% *ad val.*	London ...	
576	Steam engines	15% *ad val.*	Various	Sunderland ...	
579	Dynamos, electric motors	15% *ad val.*	Various	Sunderland.	
573	Locomotives	5% *ad val.*	Various	Leeds ...	New rates restrictive of the trade of the Leeds district in these articles.
576	Steam engines	15% *ad val.*	Various	Leeds ...	
596	Metal-working machinery	15% *ad val.*	Various	Leeds ...	
603	Printing machines ...	5% *ad val.*	20% *ad val.*	London.	

The *Wolverhampton Chamber of Commerce* report that substantially all the important trades of the district would be likely to be seriously affected by the proposed Tariff if enforced in its present form. The *Batley Chamber of Commerce* forward a resolution to the same effect.

NEW JAPANESE CUSTOMS TARIFF.—(2) MEMORANDUM ON JAPANESE COMMERCIAL TREATIES WITH THE UNITED KINGDOM, GERMANY, AND FRANCE.*

The new "Conventional" Tariff of Japan is the result of the Conventions which Japan has concluded with the United Kingdom, Germany, and France, under which the rates of duty prescribed by the Japanese "Statutory" Tariff of April, 1910 have been reduced in favour of certain products of these three countries.

The United Kingdom obtained reductions of the "Statutory" duties in respect of paints; single linen yarns; cotton tissues of the classes which specially interest British trade; the heavier classes of tissues of wool, and of wool and cotton; pig iron; and certain iron and steel plates, including tinplates.

Germany secured reductions of duty in the case of certain kinds of leather; salicylic acid; hydrochlorate and sulphate of quinine; alizarine and aniline dyes; worsted yarn; the lighter classes of tissues of mixed wool and cotton; packing paper and match paper; zinc plates and sheets; gas, petroleum and hot air engines of heavy type; and dynamos combined with gas, &c., engines.

Reductions of the "Statutory" rates were accorded by Japan to France in respect of sardines in oil; butter; wines and vermouth; olive oil; soaps; perfumery; light woollen tissues; binoculars and monoculars; automobiles and parts; and knitting machines.

The values of the exports to Japan from the United Kingdom, Germany, and France, respectively, in the year 1910 were as follows:—

	Million £.
From United Kingdom	9½
„ Germany	4½
„ France	½

It is estimated that the United Kingdom secured reductions of duty on articles accounting for 35 per cent. of the British export trade to Japan; and that Germany and France obtained reductions of duty on articles accounting for 16½ per cent. and 50 per cent., respectively, of their exports to Japan. With regard to France, however, it will be borne in mind (1) that her exports to Japan are insignificant compared with British and German exports; and (2) that whilst exports from Great Britain and Germany to Japan greatly exceed in value the imports from Japan into those two countries, the position is reversed in the case of France, since, in 1910, France bought from Japan goods of about eight times the value of her exports to Japan.

It is also estimated that 80 per cent. of the *total* imports into Japan of the articles covered by the British "Conventional" Tariff come from the United Kingdom; of those covered by the German "Conventional" Tariff, 59 per cent. come from Germany; and of those covered by the French "Conventional" Tariff, 30 per cent. come from France.

The above estimates are based on the latest available Japanese trade statistics. Owing to the very extensive changes in classification made by the new Tariff, the estimates are necessarily only approximate, but there seems no reason to doubt their substantial accuracy.

January, 1912.

* *Vide* page 9, *supra*.

APPENDIX V.

PROPOSED NEW CUSTOMS TARIFF OF SWEDEN.—(1) REPORT TO THE BOARD OF TRADE.*

TO THE PRESIDENT OF THE BOARD OF TRADE.

SIR,

YOUR Committee have recently had under their consideration the proposed new Customs Tariff Law of Sweden.

In order to ascertain, as far as possible, the probable effect of the proposed new Tariff on British trade with that country, we caused a translation of the Government Tariff Bill, together with a comparison of the suggested rates and those at present in force, to be communicated to the principal Chambers of Commerce and Trade Associations of the United Kingdom, with a request for their observations.

The annexed statement summarises the replies received and indicates the various branches of British trade with Sweden in regard to which it is believed that the changes in question are likely to exercise an adverse influence. Where possible, the extent of each branch of trade is indicated.

We have noted with satisfaction that in the case of several of the articles covered by the representations received, the rates of duty prescribed by the new Tariff in the form in which it passed the Swedish Legislature are more favourable than the rates proposed by the Government Tariff Bill. The articles in question are :—hair felt hats, iron and steel bars, certain iron and steel pipes, iron and steel wire, and some classes of saws.

The total value of merchandise (United Kingdom produce) exported from the United Kingdom to Sweden in 1909 was 6,215,000*l.* Of this amount, exports valued at a minimum of 4,495,000*l.* (72 per cent. of the total) appear to be unaffected by the new Tariff ; these include such foods and materials as bran and pollard, molasses, whiskey, salt, coal and coke, basic slag, pig iron, unmanufactured tin, unwrought copper, cotton thread, and wool, and such manufactured articles as steamships and their machinery, textile and other machinery, various manufactures of iron and steel, and some chemicals. There is thus left trade to the value of about 1,720,000*l.* (28 per cent. of the whole) as the maximum amount which may be adversely affected by the new Tariff.

The great differences between the old and new Tariffs, owing to sweeping changes in classification, the increase in the number of separate tariff headings from 740 to 1,294, and the substitution of specific for *ad valorem* duties, render it impossible without a long and detailed investigation—for which, indeed, some of the necessary material is lacking—to say on what proportion of the 1,720,000*l.* worth of goods referred to above the duties have actually been increased. With regard to the representations which we have received, and of which a summary is annexed, it may be pointed out that in a number of instances the trade with Sweden is too small to be separately distinguished in the export statistics of the United Kingdom ; in the other cases the representations cover trade of a value in 1909 of a little over 800,000*l.*

The classes of goods to which the representations relate are textiles, especially woollen and worsted yarns and tissues, cotton tissues, hosiery, silk goods and felt hats, some manufactures of iron and steel (such as iron and steel bars, plates and sheets, wire, pipes and parts thereof, anchors, chains and cables, machine and other tools, and some machinery), some chemicals, certain classes of leather goods and a number of miscellaneous articles.

Your Committee understand that the revision of the Swedish Tariff was intended to be preliminary to the negotiation of a new Commercial Treaty with Germany. From an estimate laid before us it appears that out of a total value of German exports to Sweden in 1908 of about 8,250,000*l.*, a little over 5,000,000*l.*, or 60 per cent., represented the maximum value of goods which may be affected (in the main adversely) by the new Tariff, as against 28 per cent. of the value of the exports from the United Kingdom to Sweden. We understand further that the present Commercial Treaty between Germany and Sweden has been prolonged until the 1st December, 1911, and that the new Tariff will not come into effect before that date ; and the United Kingdom will benefit by any reductions in the new rates of duty which Germany may obtain in the course of her negotiations with Sweden.

Under all the circumstances, whilst we regret that the Swedish Government should have thought it advisable, for purposes of negotiation with another country, to increase the rates of Customs duties to an extent which is likely to exercise a restrictive influence upon certain branches of the British export trade, we are disposed to think that no useful purpose would be served by any strong representations to the Swedish Government at the present juncture. We trust, however, that it may be possible for His Majesty's Government to bring to the notice of the Swedish Government the nature and extent of the British trade interests which appear likely to be adversely affected, in case it may be possible for the Swedish Government to take them into account in considering what reductions in the rates of duty can be made in connection with the German negotiations.

We are, &c.

July, 1910.

* *Vide* page 9, *supra*.

ANNEX.

SUMMARY OF REPRESENTATIONS RECEIVED WITH REGARD TO THE PROPOSED NEW SWEDISH CUSTOMS TARIFF.

[*Note.—The Tariff Nos. quoted in this Summary are those of the Swedish Government Bill for the revision of the Customs Tariff.*]

Tariff No. 207.—Boots and Shoes of Skin, Blackened, Lacquered, or Coloured otherwise than Black.

A Resolution which has been received from the *Leicester Chamber of Commerce* taking strong exception to the proposed tariff alteration as regards boots and shoes appears to refer to the above heading in the new Tariff, under which it is proposed to increase the existing duty of 5 kr. per kilog. to 6 kr. per kilog.

[The exports of leather boots and shoes to Sweden are not separately distinguished in the United Kingdom Trade Statistics.]

Tariff No. 214.—Leather Bags, &c.

	Present Duty.	New Duty.
Bags, with fittings or not, weighing not more than 0·5 kilog. net each; portfolios, pocket-books, and purses of leather	Kilog. 1 kr. 20 öre	Kilog. 3 kr.

This is equivalent to an increase of duty from 3*l.* 7*s.* 9*d.* to 8*l.* 9*s.* 4*d.* per cwt. The *Birmingham Chamber of Commerce* state that for several years the exports from this country to Sweden of miscellaneous leather goods have been decreasing, and an increase of the present duty by more than 100 per cent. would probably destroy a great part of the small trade that now remains.

[According to the United Kingdom Trade Statistics, "leather manufactures, unenumerated" (excluding boots and shoes, machine belting, gloves and saddlery) to the value of 1,901*l.* were consigned to Sweden from the United Kingdom in 1909.]

Tariff No. 218.—Saddlers' Goods.

With regard to the proposed increase of duty on saddlery from 1 kr. 20 öre to 1 kr. 50 öre per kilog. (from 3*l.* 7*s.* 9*d.* to 4*l.* 4*s.* 8*d.* per cwt.), the *Birmingham Chamber of Commerce* remark that even under the existing duty the exports from the United Kingdom to Sweden are too small to be recorded separately in the United Kingdom Trade Statistics.

Paper.

A communication has been received from the *Scottish Papermakers' Association* in which it is stated that any increase in the Swedish Tariff rates of duty will tend greatly to discourage the export trade from this country. It is hoped that some reduction of the increased rates of duty may be obtained.

[As regards paper, there are increases of duty under Nos. 301, 302 (writing, drawing, printing, &c., paper), and Nos. 309, 310 (wall paper).

The United Kingdom Trade Statistics indicate that writing paper of United Kingdom manufacture to the value of 2,168*l.* was consigned to Sweden in 1909; printing paper to the value of 4,113*l.* Exports of paper hangings to Sweden are not separately distinguished.]

Tariff No. 341.—Silk put up in Small Packages for Retail Sale.

The *Nottingham Chamber of Commerce* refer to the new duty of 3 kr. per kilog. (1*s.* 6*d.* per lb.) on this article, representing an increase of the present duty by 50 per cent., as one which must substantially affect Nottingham exports to Sweden.

[The exports of spun silk yarn from the United Kingdom to Sweden are not distinguished in the United Kingdom Trade Accounts.]

PROPOSED NEW SWEDISH CUSTOMS TARIFF.—SUMMARY OF REPRESENTATIONS.

Silk Goods.

New Tariff Classification.	Present Duties.		New Duties.	
		Kr. öre.		Kr. öre.
344. Velvet and plush tissues, cut or not, of silk alone or in combination with other textile material.	Kilog.	6 00*	Kilog.	10 00
	„	2 50†		
Tissues not specially mentioned :				
345. Of silk alone or in combination with other textile materials to the extent of not more than 20 per cent. (pure silk)			„	10 00
Of silk in combination with more than 20 per cent. of other textile materials (mixed silk) :				
346. Not bleached nor dyed, weighing 100 grammes or less per square metre	„	6 00*	„	3 50
	„	2 50†		
Note.—Tissues shall be regarded as unbleached even if they contain boiled or bleached threads of silk.				
347. Other kinds			„	5 00
Ribbons, not separately mentioned :				
348. Felt, plush and velvet ribbons of silk alone or in combination with other textile material			„	10 00
Other kinds :—				
349. Of silk alone or in combination with not more than 20 per cent. of other textile material (ribbons wholly of silk)	„	6 00‡	„	10 00
	„	2 50§		
350. Of silk in combination with more than 20 per cent. of other textile material (ribbons partly of silk)			„	5 00
Laces, cords and other cordmakers' wares, not separately mentioned, of silk alone or in combination with other textile material, with or without insertion of wood, metal or the like :				
Braided cord, similar to ribbon, without insertions and with straight edges, and without any pattern other than that produced by the use of dyed yarn or thread :				
351. Of silk alone or in combination with not more than 20 per cent. of other textile material	„	9 00‖	„	10 00
352. Of silk in combination with more than 20 per cent. of other textile material	„	6 00¶	„	5 00
	„	2 50**		
353. Other kinds			„	10 00

* Of pure silk (including tissues containing up to 15 per cent. of other textiles).
† Of half-silk (tissues containing textiles other than silk in larger proportion).
‡ Of silk velvet or entirely of silk (including wares containing up to 15 per cent. of other textiles).
§ Of half-silk (*i.e.*, containing other textiles in a larger proportion).
‖ Trimmings, such as fringes, galloons, tapes, shoulder-knots, cords, cordings, &c., of silk or half-silk.
¶ Ribbons of silk velvet, or entirely of silk (including ribbons containing up to 15 per cent. of other textiles).
** Ribbons of half-silk.

The *Silk Association of Great Britain and Ireland* observe that articles of silk or of which silk forms a part would be subject to numerous increases of duty under the new Swedish Tariff, and they express the hope that representations will be made to the Swedish Government with a view to obtaining reductions of the increased duties imposed by the new Tariff.

According to the *London Chamber of Commerce*, manufacturers of silk crape find the present duty of 6 kr. per kilog. (3*s.* per lb.) sufficiently high to render business with Sweden difficult, and it is thought that the new duty of 10 kr. per kilog. (5*s.* per lb.) would stop trade altogether.

[The United Kingdom Trade Statistics indicate that all-silk broad stuffs of United Kingdom manufacture to the value of 7,725*l.* were consigned to Sweden in 1909. The exports of other silk manufactures to Sweden are not separately distinguished in the Trade Accounts.]

Tariff Nos. 363-372.—Woollen and Worsted Yarns.

The *Leicester Chamber of Commerce* state that the increases of duty under Tariff Nos. 364, 366, 368, 370, 371 and 372 would, if enforced, have a serious effect on the spinning trade of Leicester.

The *Nottingham Chamber of Commerce* also refer to the new duties under these numbers as likely to affect their exports to Sweden.

(*See* the remarks of the *Bradford Chamber of Commerce* under Tariff No. 385.)

The increases of duty referred to are as follows :—

New Tariff Classification.	Rates of Duty.		English Equivalents of Duties.	
	Present.	New.	Present.	New.
Yarn of wool, with or without admixture of other textile materials except silk :				
Single :	Kr. öre. Kilog.	Kr. öre. Kilog.	*d.* Lb.	*d.* Lb.
Unbleached and undyed :				
364. Measuring more than 40,000 metres per kilog. of weight (above No. 40 metric)	0 20	0 30	1·21	1·82
Bleached, dyed, or printed :				
366. Measuring more than 40,000 metres per kilog. of weight ...	0 35	0 45	2·12	2·72
Of two or more threads, not separately mentioned :				
Unbleached and undyed :				
368. Measuring more than 40,000 metres per kilog. of weight (counted in single yarn)	0 25	0 35	1·51	2·12
Bleached, dyed, or printed :				
370. Measuring more than 40,000 metres per kilog. of weight (counted in single yarn)	0 40	0 50	2·42	3·03
Loop or fancy yarns :				
371. Unbleached and undyed	0 25	0 35	1·51	2·12
372. Bleached, dyed, or printed...	0 40	0 50	2·42	3·03

[According to the United Kingdom Trade Statistics, worsted yarn of United Kingdom manufacture to the value of 146,277*l.* was consigned to Sweden in 1909. The exports of woollen (carded) yarn to Sweden are not separately distinguished.]

PROPOSED NEW SWEDISH CUSTOMS TARIFF.—SUMMARY OF REPRESENTATIONS.

Tariff No. 385.—Woollen and Worsted Tissues.

The *Bradford Chamber of Commerce* state that the effect of the present duties has been to reduce the woollen and worsted trade of this country with Sweden to very small proportions; and the proposed increases of duty would, if enforced, probably put an end to the small trade now done.

[It is proposed to increase the duty on woollens not specially mentioned in the Tariff (*i.e.*, other than press cloth, carpets, and velvets), weighing per square metre 300 grammes or less, from 1 kr. 75 öre per kilog. (10½*d.* per lb.) to 2 kr. 50 öre per kilog. (1*s.* 3¼*d.* per lb.). The United Kingdom Trade Statistics indicate that woollen tissues to the value of 41,428*l.*, and worsted tissues to the value of 40,239*l.* were consigned to Sweden from this country in 1909.]

Tariff Nos. 406 and 407.—Linen Thread.

It is proposed to increase the present duty on unbleached and undyed thread from 40 to 45 öre per kilog. (from 2·42*d.* to 2·72*d.* per lb.), and the duty on bleached, dyed or printed thread from 60 to 65 öre per kilog. (from 3·63*d.* to 3·93*d.* per lb.).

The *Belfast* and *Nottingham Chambers of Commerce* refer to these proposed increases of duty as likely to have a detrimental effect on their trade with Sweden. The Belfast Chamber state that increased duties would render trade with Sweden difficult, as the article is already being produced in the country.

[The United Kingdom Trade Statistics indicate that linen sewing thread of United Kingdom manufacture to the value of 7,396*l.* was consigned to Sweden in 1909.]

Tariff Nos. 425-440.—Linen Tissues.

	New Tariff Classification.	Present Rates of Duty.	New Rates of Duty.	English Equivalents: Of Present Rates.	English Equivalents: Of New Rates.
		Kr. öre. Kilog.	Kr. öre. Kilog.	*s. d.* Lb.	*s. d.* Lb.
	Handkerchief tissues, containing in a surface 1 cm. square a total—				
425.	Not exceeding 50 warp and weft threads	1 00	1 30	0 6·05	0 7·86
426.	Exceeding 50 warp and weft threads	1 75	2 25	0 10·59	1 1½
	Note.—The number of threads in handkerchief tissues shall be counted in the body of the tissue, not in the border.				
	Twilled tissues or tissues with double threads, not specially mentioned, with their whole surface similarly woven (not woven with designs):				
429.	Not bleached nor dyed, weighing 500 grammes or more per square metre...	0 25* 0 45†	0 25	0 1·51* 0 2·72†	0 1·51
	Note.—In assessing duty no notice shall be taken of coloured borders along the edges or in the body of the tissue, which are intended only to serve as a guide in cutting or making up the tissues.				
	Others, containing in a surface of 1 centim. square, a total—				
	Not exceeding 25 warp and weft threads:				
430.	Not bleached nor dyed	0 25	0 35	0 1·51	0 2·12
431.	Bleached, dyed or printed	0 40	0 50	0 2·42	0 3·02
	Exceeding 25 but not exceeding 35 warp and weft threads:				
432.	Not bleached nor dyed	0 45	0 55	0 2·72	0 3·33
433.	Bleached, dyed or printed	0 45	0 70	0 2·72	0 4·24
	Exceeding 35 but not exceeding 50 warp and weft threads:				
434.	Not bleached nor dyed	1 00	1 10	0 6·05	0 6·65
435.	Bleached, dyed or printed	1 00	1 30	0 6·05	0 7·86
	Exceeding 50 but not exceeding 65 warp and weft threads:				
436.	Not bleached nor dyed	1 75	1 90	0 10·59	0 11·50
437.	Bleached, dyed or printed	1 75	2 25	0 10·59	1 1½
438.	Exceeding 65 warp and weft threads	1 75	1 75	0 10·59	0 10·59
	Note to Nos. 429–438.—Tissues containing bleached, dyed or printed yarn shall pay duty as bleached, dyed, or printed tissues unless otherwise provided.				
	Other kinds, not specially mentioned, including those with woven patterns; having in a surface 1 centim. square a total—				
439.	Not exceeding 50 warp and weft threads	0 40‡	1 75	0 2·42‡	0 10·59
440.	Exceeding 50 warp and weft threads, including also all those having designs produced by variation in the density of the threads	0 90§ 1 50‖	2 50	0 5·44§ 0 9·08‖	1 3¼
	Notes to Nos. 428–440:—				
	1. Tissues similarly woven throughout their whole surface but having lines or squares produced by the use of coloured threads in the warp or woof are to pay duty as those not having woven patterns.				
	2. On tissues having names, monograms, initials or ciphers woven on, the duty leviable on the tissue shall be increased by 20 per cent.¶				
	Note to Nos. 419–440.—In assessing duty on tissues no deduction of weight shall be allowed for coverings of paper or tissue wrapped round each separate piece, nor for inserted material.				

* Containing 25 threads or less in warp and weft in a square of 1 cm. side.
† Containing from 26 to 35 threads in warp and weft in a square of 1 cm. side.
‡ Carpeting not elsewhere included. § Ticks for bedding, and corset webbing, not included elsewhere.
‖ Other. ¶ The present Tariff does not provide for a surtax in the case of these tissues.

Some doubt has been expressed by the *Belfast Chamber of Commerce* as to the paragraphs of the new Tariff under which ordinary linen tissues, plain, not twilled, are intended to be classed. It appears that exporters read the Tariff to mean that such tissues will fall under Nos. 430-438,* for, although these Tariff Nos. are inset under the general head of *twilled* tissues, it is difficult to see how plain tissues would be classed if these Tariff Nos. relate only to twilled tissues.

Assuming that Nos. 430–438 would apply to the ordinary range of plain tissues, the Belfast Chamber point out that the new Tariff involves heavier advances on most of the linen goods sent to Sweden from their district. A considerable part of the business done is in heavy unbleached linens, and in the heavier counts of these the new duty represents an increase of the present duty by 40 per cent.; in the medium counts, about 22 per cent.; and in the finer Nos., 10 per cent. There are also heavy increases in the case of bleached linens.

In the case of linen handkerchief tissues, which is another important branch of trade for the Swedish market, the increase of duty is about 30 per cent.

These advances of duty, it is feared, would have a very serious effect on Belfast trade with Sweden.

The *Kirkcaldy Chamber of Commerce* also refer to the increases of duty under Nos. 430–437 as likely to have a detrimental effect on one of the principal manufactures of their district.

[The exports of linens to Sweden are not separately distinguished in the United Kingdom Trade Statistics. According to the Belfast Chamber, the total export of linen goods to Sweden would probably amount to about 30,000*l.* per annum. This is not a large amount, but the handkerchief part of it is rather a special kind of trade, and if it were to be lost there is nothing else of the same kind with which it could be replaced.]

Tariff No. 446.—Fishing Nets.

The new duty of 50 öre per kilog. is stated by the *Belfast Chamber of Commerce* to represent an increase of the existing rate by 6 öre per kilog., and this increase will render British trade in these articles with Sweden difficult. Under the existing Tariff, fishing nets are dutiable as the thread of which composed, with an addition of 10 per cent.

[The exports of fishing tackle (which heading includes nets) of United Kingdom manufacture to Sweden are not separately distinguished in the United Kingdom Trade Statistics.]

Tariff Nos. 474—491.—Cotton Tissues.

The *Manchester Chamber of Commerce* forward three schedules, of which copies are subjoined, showing the effect of the proposed new Tariff as regards (1) printed cottons, (2) dyed cottons and cottons woven with dyed threads, and (3) white fancy goods.

1. *Printed Cottons.*

Price.	Length.	Weight.	Present Duty per Kilog.	English Equivalent per Lb.	Approximate Percentage on Value.	
					Present Duty.	New Duty.
d.	Yards.	Kilogs.	Kr. öre.	*d.*	Per cent.	Per cent.
4	53	4·50	1 10	6·65	30	44
3⅞	61	5·00	1 10	6·65	26	40
4¼	45	3·75	1 10	6·65	30	44
2	130	5·50	1 10	6·65	30	44
3½	44	2·75	1 10	6·65	24	36
5	46	4·75	1 10	6·65	30	44
4⅝	52	4·00	1 10	6·65	26	40

2. *Dyed Cottons, and Cottons woven with Dyed Threads.*

Tissue.	Price.	Length.	Weight.	Present Duty per Kilog.	English Equivalent per Lb.	Approximate Percentage on Value.	
						Present Duty.	New Duty.
	d.	Yards.	Kilogs.	Kr. öre.	*d.*	Per cent.	Per cent.
Dyed silesias	4	37	3·70	0 90	5·44	24	52
Dyed satins	5½	46	4·00	0 90	5·44	22	40
Satin drill	6	41	5·10	0 90	5·44	25	45
Woven zephryr	5¼	40	2·50	1 10	6·65	18	32
Fancy costume	7¾	50	3·50	1 10	6·65	12	20
Striped union zephyr	7	50	4·50	1 10	6·65	17	31
Check zephyr	5	40	2·50	1 10	6·65	19	33

* *i.e.*, Nos. 430–438 in the Government Tariff Bill.

PROPOSED NEW SWEDISH CUSTOMS TARIFF.—SUMMARY OF REPRESENTATIONS.

3. *White Fancy Goods.*

Tissue.	Price.	Length.	Weight.	Present Duty per Kilog.	English Equivalent per Lb.	Approximate Percentage on Value.	
						Present Duty.	New Duty.
	d.	Yards.	Kilogs.	Kr. öre.	*d.*	Per cent.	Per cent.
Leno stripe	2	60	2·15	1 75	10·59	44	Not fixed.
Leno stripe	3	60	3·50	1 75	10·59	46	
Striped costume	4	40	3·70	0 90	5·44	25	45
Cambric	3	12	1·00	0 90	5·44	25	45
Angola	4½	68	7·30	0 90	5·44	25	45
Bedford cord	4½	40	4·50	0 90	5·44	30	54

The Chamber state that the articles referred to in these schedules are the principal cotton goods exported from Manchester to Sweden. At one time there existed a very good trade to Sweden in working-class goods, such as ginghams, ticks and oxfords, but these articles are never sent to Sweden now owing to the high duties of the existing Tariff. The bulk of such trade as remains is in fine or light goods.

It will be seen from the schedules that the present duties are exceedingly high. In addition to the protective effect of these duties, there must be reckoned the expense of casing, cartage to Hull, and freight to Sweden, amounting together to from 5 per cent. to 15 per cent. of the value of the goods.

To raise the present duty means practically to kill the small trade that is now done. The United Kingdom Trade Statistics indicate that the total value of cotton piece goods consigned from this country to Sweden in 1909 was only 217,982*l.*, made up as follows :—

	£
Grey	47,523
White	28,534
Printed	26,336
Dyed	110,971
Manufactured of dyed yarn	4,618

The chamber add that Sweden ought really to treat the United Kingdom better than this. In the five years 1904–1908 the average annual value of goods imported into this country from Sweden was 10,337,000*l.*, whilst the average annual value of United Kingdom produce and manufactures exported to Sweden was only 5,746,000*l.* Unless the present Tariff proposals are designed to exclude English cottons from the Swedish market, it ought not to be impossible to convince the Swedish Government of the impolicy of raising the duties on these articles. They are protected already to a very unusual extent.

Printed Tissues.—The Calico Printers' Association state that they have an appreciable trade with Sweden in printed cotton piece goods and printed cotton handkerchiefs. The present and new duties on these articles compare as follows :—

	New Tariff Classification.	Rates of Duty.		English Equivalents.	
		Present.	New.	Of Present Rates.	Of New Rates.
		Kr. öre. Kilog.	Kr. öre. Kilog.	*d.* Lb.	*d.* Lb.
	Handkerchief tissues, which contain in a square of 1 centimetre a total of warp and weft threads—				
470.	Not exceeding 60	1 10	1 25	6·65	7·56
471.	More than 60	1 10	1 50	6·65	9·07
	Note.—The number of threads in handkerchief tissues is calculated in the centre of the tissue, not on the border.				
	Tissues, not specially mentioned, if their whole surface is similarly woven :—				
	Weighing 250 grammes or more, per square metre :				
476.	Woven of two or more colours ; also printed ...	1 10	1 10	6·65	6·65
	Weighing per square metre 100 grammes or more, but less than 250 grammes, and containing in a square of 1 centimetre a total of warp and weft threads—				
	Not exceeding 60 :				
479.	Woven of two or more colours ; also printed ...	1 10	1 10	6·65	6·65
	More than 60 :				
482.	Woven of two or more colours : also printed ...	1 10	1 50	6·65	9·07
	Weighing less than 100 grammes per square metre, and containing in a square of 1 centimetre a total of warp and weft threads—				
	Not exceeding 60 :				
485.	Woven of two or more colours ; also printed ...	1 10	1 50	6·65	9·07
	More than 60 :				
488.	Woven of two or more colours ; also printed ...	1 10	1 75	6·65	10·58

The new duties on handkerchief tissues represent increases of the present rate by 13½ and 36½ per cent.; whilst the new duties on printed tissues falling under Tariff Nos. 482, 485, and 488 represent increases of the present rate by 36½ and 59 per cent.

The Association state that the above-mentioned increases of duty would seriously prejudice their business, and they express the hope that the existing duty will be maintained in force.

So far as they are aware, there are very few works in Sweden producing printed goods, and the suggested advances of duty would, therefore, mean, at any rate for a long period, that the price to the consumer would be seriously raised, and the consumption, no doubt, would decline materially.

Tariff Nos. 497 and 498.—Hosiery.

Classification under New Tariff.	Present Duty.	New Duty.	English Equivalents of Present Duties.	English Equivalents of New Duties.
	Kr. öre. Kilog.	Kr. öre. Kilog.	*s.* *d.* Lb.	*s.* *d.* Lb.
Stockings and socks	1 75	2 00	0 10½	1 0·10
Gloves; also underclothing weighing not more than 1 kilog. per dozen	1 75	2 50	0 10½	1 3¼

Both the *Nottingham and Leicester Chambers of Commerce* state that the increases of duty under this head will injuriously affect the trade of their respective districts with Sweden.

[According to the United Kingdom Trade Statistics, woollen stockings and socks of United Kingdom manufacture to the value of 7,605*l.* were consigned to Sweden in 1909. Exports to Sweden of woollen hosiery, other sorts, and cotton hosiery, are not separately distinguished in the Trade Statistics.]

Tariff No. 506.—Linoleum.

Present duty, 25 öre per kilog. (1½*d.* per lb.). New duty, 30 öre per kilog. (1·81*d.* per lb.).

The *Kirkcaldy Chamber of Commerce* state that this is one of the articles in the manufacture of which the district is interested, and the proposed increase of the present duty would detrimentally affect their exports to Sweden.

[The United Kingdom Trade Statistics indicate that the value of linoleum of United Kingdom manufacture consigned to Sweden in 1909 was as follows :—

	£
For floor coverings	65,537
For furniture coverings	31,201].

Tariff Nos. 518-520.—Elastic Manufactures.

	Classification under New Tariff.	Rates of Duty.		English Equivalents.	
		Present.	New.	Of Present Rates.	Of New Rates.
		Kr. öre. Kilog.	Kr. öre. Kilog.	*s.* *d.* Lb.	*s.* *d.* Lb.
	Braces, belts, bandoliers and garters, suspenders for clothing, sleeve holders and other similar articles; also parts thereof of textile materials :				
519.	Of pure or mixed silk, or of elastic bands or cords, containing silk.	3 00†	5 00	1 6¼†	2 6¼
520.	Other kinds, including also those consisting in the main of elastic bands or cords, not containing silk.	1 75‡	2 25	0 10½‡	1 1·60

† Of silk or half silk.
‡ Other, including articles of silk combined with india-rubber or similar material.

The *Leicester Chamber of Commerce* forward a Resolution adopted by the Elastic Web Section of the Chamber to the effect that the proposed alterations in the duties on elastic web manufactures imported into Sweden will have a serious effect on the elastic web trade of Leicester and elsewhere. The Chamber state that the provisions of the new Tariff set out above are among those which will be most injurious to the trade of Leicester.

[The exports of elastic manufactures are not separately distinguished in the United Kingdom Trade Statistics.]

Waterproofed Clothing.

Waterproofed clothing is classified under the proposed new Tariff as follows :—

	New Tariff Classification.	New Rates of Duty.	English Equivalents.
		Kr. öre. Kilog.	*s. d.* Lb.
	Clothing and other sewn articles, not specially mentioned, of textiles, impregnated or coated with indiarubber or united by means of layers of indiarubber; also manufactures, not specially mentioned, of elastic tissues, containing cords (threads) of indiarubber :		
	Sleeve protectors, even if without sewn work :		
543.	Of tissues containing silk, or with linings of such tissues ...	8 00	4 0½
544.	Other kinds	2 25	1 1½
	Note to Nos. 543 *and* 544.—Sleeve protectors of textile materials with lining of caoutchouc are also to be included under these numbers.		
	Other kinds :		
545.	Of tissues containing silk, or with linings of such tissues ...	6 00	3 0¼
546.	Other kinds	3 00	1 6¼
	Clothing and other sewn articles, not specially mentioned, of textiles, waterproofed, coated, or impregnated with composition other than indiarubber :—		
547.	Oiled or varnished after being sewn ; also peaks for caps	0 60	0 3½
548.	Other kinds	1 00	0 6

Under the present Tariff, waterproof clothing made of tissues coated with indiarubber pays the duty on the tissue, increased by 75 per cent. As rubbered waterproof tissues are dutiable at the rate of 1 kr. 75 öre per kilog, the duty levied on clothing made from such tissues would appear to be 3·05 kr. per kilog. or about 1*s.* 6½*d.* per lb. It will thus be seen that the new Tariff proposes to double this duty so far as clothing made of tissues containing silk or with linings of such tissues is concerned.

As regards clothing made of tissues waterproofed, coated, &c., with composition other than indiarubber, the present Tariff provides that such clothing shall pay duty according to the component tissue, without surtax. In cases where there is doubt as to the nature of the component tissue, duty is levied on the clothing under No. 733 of the present Tariff, at the rate of 60 öre per kilog., or 3½*d.* per lb. Comparison between the present and proposed new Tariffs in respect of such clothing is not, therefore, practicable.

In a letter which has been received from the *Manchester Chamber of Commerce* it is stated that the present duty on waterproof clothing is so high that British trade with Sweden is severely restricted ; and an increase of the present duty would have a very serious effect on such trade as is now done.

[According to the United Kingdom Trade Statistics, the value of "apparel waterproofed by any process" consigned to Sweden from the United Kingdom in 1909 was 15,209*l.*]

Tariff Nos. 579-581.—Hats of Hair Felt.

Tariff No. 577.—Silk Hats, Trimmed.

The special tariff classification of and rates of duty on hats of hair felt which were originally proposed have been abandoned. In the Tariff as passed by the Swedish Chambers, the only alteration as regards these hats would appear to be an increase of duty on felt hats, not lined, and felt shapes, from 50 öre (6·66*d.*) to 60 öre (8*d.*) each. The *British Felt Hat Manufacturers' Federation*, commenting on the original proposal to increase the duty on unlined hats to 75 öre each, stated that if business with Sweden in these articles was to continue to be possible, the present duty of 50 öre each should not be increased.

A communication has also been received from a firm in the Manchester district in which it is stated that the manufacture of fur felt hats is not carried on to any extent in Sweden ; and they urge that there is no ground for an increase of the existing rates of duty.

[The United Kingdom Trade Statistics indicate that felt hats of British manufacture to the value of 44,932*l.* were consigned to Sweden in 1909.]

The *London Chamber of Commerce* state that the proposed increase of the duty on trimmed silk hats from 2 kr. to 2·50 kr. each is regarded by members of the Chamber interested as unreasonable.

[Exports of silk hats are not separately distinguished in the United Kingdom Trade Statistics.]

Tariff No. 602, &c.—Cycle Tubes and Motor Tyres.

In a communication which has been received from the *Coventry Chamber of Commerce*, it is stated that manufacturers have hitherto been able to import unfitted cycle tubes (*i.e.*, tubes not joined and without valves or valve patches) into Sweden free of duty. The duty of 2 kr. per kilog. (1*s.* per lb.) prescribed by No. 602 of the new Tariff will, it is considered, practically exclude these articles from the Swedish market.

With regard to motor tyres, it appears to be the intention to increase the present duty of 1 kr. 20 öre per kilog. (7¼*d.* per lb.) to 1 kr. 50 öre per kilog. (9*d.* per lb.)—an advance which will seriously affect trade with Sweden in these goods.

The *Birmingham Chamber of Commerce* also call attention to the proposed increase of the duties on rubber accessories of the cycle and motor trades. The new Tariff duties appear to be in certain cases a little more favourable than the original proposals, but they are still higher than the existing duties under which British manufacturers find trade with Sweden sufficiently difficult.

[Exports of rubber tyres from the United Kingdom are not separately distinguished in the Trade Statistics. The value of "caoutchouc manufactures" (other than apparel and footwear) consigned to Sweden in 1909 was, however, only 16,264*l.*]

Tariff No. 666.—Ferrosilicon.

Ferrosilicon and ferro-silico-manganese, containing more than 15 per cent. of silicon :—

Present Tariff ... ... Free.
New Duty ... ... 7 kr. per 100 kilogs. (3*s.* 11½*d.* per cwt.).

The *Iron, Steel, and Allied Trades Federation* draw attention to the proposed imposition of a duty on this article, and state that the duty would undoubtedly be seriously detrimental to the export trade from this country to Sweden.

[The United Kingdom Trade Statistics indicate that "spiegeleisen and ferro-manganese" to the value of 20,882*l.* was consigned to Sweden from the United Kingdom in 1909.]

Tariff No. 670.—Cast Iron Pipes and Fittings, worked.

Present Duty ... ... 10 per cent. *ad valorem.*
New Duty ... ... 2·50 kr. per 100 kilogs. (28*s.* 3*d.* per ton).

The *Birmingham Chamber of Commerce* state that the average value of cast iron pipes and fittings exported to Sweden is less than 7*l.* per ton. The new duty is equivalent, therefore, to over 20 per cent. *ad valorem.*

[According to the United Kingdom Trade Statistics, cast iron pipes and fittings to the value of 35,558*l.* were consigned to Sweden from the United Kingdom in 1909.]

Tariff Nos. 686-692.—Iron and Steel Bars, &c.

	Classification under New Tariff.	Rates of Duty.		English Equivalents.	
		Present.	New.	Of Present Rates.	Of New Rates.
		Kr. öre. 100 kilogs.	Kr. öre. 100 kilogs.	*s. d.* Cwt.	*s. d.* Cwt.
686.	High-speed steel, wrought or rolled, including also shaped objects of such steel. *Note.*—As high speed steel shall be considered steel, which after being wholly or partly freed from cinders, two minutes after being immersed in nitric acid of the temperature of the room and of a specific gravity of 1·20, gives off no gas, or only an extremely small quantity.	2 50	25 00	1 5	14 1½
687.	Tool steel in bars, wrought, other than high-speed steel; also wrought iron in bars. Cold-rolled or cold-drawn iron in bars, rods or hoops without regard to the shape of section, the greatest dimension of the section (breadth) being over 10 millimetres : Flat (with two opposite sides greater than the two remaining) :	2 50	7 50*	1 5	4 3
688.	Of a thickness of 0·9 millimetre or more	2 50	5 00*	1 5	2 10
689.	Of a thickness less than 0·9, but not less than 0·4 millimetre.	2 50	6 00*	1 5	3 4¾
690.	Of a thickness less than 0·4 millimetre	2 50	8 00*	1 5	4 6
691.	Round, rectangular (square) or hexagonal; also turned, smooth cylindrical axle-blocks, not further worked.	2 50	4 00*	1 5	2 3
692.	Of other shapes	2 50	8 00*	1 5	4 6

* These are lower than the rates originally proposed.

The *Sheffield Chamber of Commerce* protest strongly against the heavy increases of duty on the articles comprised in Nos. 686-692 of the new Tariff. They point out that Sheffield buys very large quantities of the highest qualities of Swedish iron to make into steel of the kinds specified in Nos. 686 and 687. The Swedish Government, by adopting these heavy increases of duty are lending themselves to an attack upon one of the best customers of Sweden. The new duty on carbon steel falling under No. 687 will, it is stated, be absolutely prohibitive as regards all the lower and medium qualities.

Note.—These observations referred to the duties proposed by the Government Tariff Bill, which, except in the case of Tariff No. 686, have been reduced by the Swedish Chambers; but the new duties are still considerably higher than the existing rates. With regard to steel falling under No. 687, a duty of 15 kr. per 100 kilogs. was proposed by the Government Tariff Bill. It will be seen that the proposed duty has been reduced by 50 per cent., but the new duty still represents an advance of 200 per cent. on the existing duty.

The *Birmingham* and *Manchester Chambers of Commerce* also draw attention to the increases of duty under these Tariff Nos.

[With regard to the imports of Swedish iron into the United Kingdom, it may be pointed out that, in 1909, pig iron was consigned from Sweden to this country to the value of £332,611; iron wrought in bars, angles, rods and sections, to the value of £254,061; and iron ore to the value of £271,440.

The exports of wrought iron and steel bars and hoops to Sweden are not separately distinguished in the United Kingdom Trade Statistics.]

Tariff Nos. 693-698 and 700.—Iron and Steel Plates and Sheets.

	Classification under New Tariff.	Rates of Duty.		English Equivalents	
		Present.	New.	Of Present Rates.	Of New Rates.
	IRON, &c.	Kr. öre. 100 kilogs.	Kr. öre. 100 kilogs.	*s.* *d.* Cwt.	*s.* *d.* Cwt.
	Plates and sheets, cut or not:				
	Not ground or polished, without coating of other metals or other surface-coating, not being cold-rolled, even if they are corrugated or have patterns rolled in on one side:				
693.	Of a thickness of 3 millimetres or more	3 00	3 50	1 8½	1 11¾
694.	Of a thickness less than 3 millimetres, but not less than 0·6 millimetre	4 00	4 50	2 3	2 6¾
695.	Of a thickness less than 0·6 millimetre, but not less than 0·3 millimetre; also plates, all kinds, with varying degrees of hardness in their section (compound steel plates)	4 00	5 00	2 3	2 10
	Of a thickness less than 0·3 millimetre	4 00	Free	2 3	Free
	Ground, furnished with bright surface, free of oxide (cold-rolled), or with dull surface free of oxide (pickled), or with reflecting film of oxide (so-called lustre plates), polished, painted, varnished, nickelled, lacquered, enamelled, bronzed, or with impressed patterns:				
696.	Of a thickness of 3 millimetres or more	6 00* Free† (696–698)	6 00	3 4¾* Free† (696–698)	3 4¾
697	Of a thickness of from 0·25 millimetre to 3 millimetres; also cold-rolled sheets less than 0·25 millimetre thick		7 00		3 11½
698.	Of a thickness less than 0·25 millimetre, other than cold-rolled		Free		Free
700.	Coated with non-precious metals other than those mentioned in Nos. 696–699 or alloys of them, even if corrugated	6 00* Free†	7 00	3 4¾* Free†	3 11½

* Of a thickness of ¼ millimetre and above.   † Less than ¼ millimetre in thickness.

The *Welsh Plate and Sheet Manufacturers' Association*, representing 46 sheet and plate works, point out with regard to black plates (Tariff Nos. 693–695), cold-rolled sheets and plates (Tariff Nos. 696, 697, and galvanised sheets (Tariff No. 700) that the export trade to Sweden is already small owing to the high duties of the present Tariff, and they state that the new duties, if enforced, will certainly have the effect of either entirely closing the Swedish market or very considerably reducing such trade as is done at present.

The Association express the hope that the higher duties on the articles referred to above will not be brought into operation.

The *Swansea Chamber of Commerce* regret to observe the proposal to increase the already heavy duty* on galvanised sheets imported into Sweden, and hope that the increase of duty in question will not be brought into operation.

The *Iron, Steel and Allied Trades Federation* refer to the increases of duty proposed under Nos. 693–695 as likely to be seriously detrimental to the trade with Sweden which is carried on by their members.

[*Note.*—The exemption from duty now proposed for sheets less than 0·3 mm. thick under the tariff heading immediately following No. 695 is an alteration made in the Government Tariff Bill by the Swedish Chambers; and this proposal was not, therefore, before the above-mentioned commercial bodies when they addressed their representations to the Board of Trade.]

The Association referred to above quote the following figures from the United Kingdom Trade Statistics, showing the small volume of the export trade from the United Kingdom to Sweden in galvanised sheets and black plates for tinning, under the high duties of the present Tariff.

—	Quantities consigned to Sweden.					Values of consignments to Sweden.				
	1905.	1906.	1907.	1908.	1909.	1905.	1906.	1907.	1908.	1909.
	Tons.	Tons.	Tons.	Tons.	Tons.	£	£	£	£	£
Galvanised sheets	825	316	574	458	421	8,920	4,139	7,871	5,841	4,959
Black plates for tinning ...	572	779	1,229	762	970	6,014	7,306	12,542	7,112	8,712

* The Welsh Plate and Sheet Manufacturers' Association remark that the quantity of galvanised sheets manufactured thinner than ¼ mm. is very small indeed, if not actually nil. The existing exemption from duty in respect of such sheets is therefore of little or no benefit.

Tariff Nos. 711-715.—Rolled or Drawn Iron or Steel Pipes, and Parts thereof.

The present duty on hammered, rolled, or drawn pipes and parts thereof is 4 kr. per 100 kilogs., or 2*s.* 3*d.* per cwt. The duties originally proposed under Nos. 711 to 715 of the New Tariff ranged from 8 kr. to 15 kr. per 100 kilogs. (from 4*s.* 6*d.* to 8*s.* 6*d.* per cwt.). The *Birmingham Chamber of Commerce* stated that the *ad valorem* incidence of these duties would be upwards of 20 per cent., considered to be excessive. The original proposals were, however, reduced by the Swedish Legislature, and the duties as passed range from 4 kr. to 10 kr. per 100 kilogs. (from 2*s.* 3*d.* to 5*s.* 8*d.* per cwt.).

[The United Kingdom Trade Statistics indicate that "wrought tubes, pipes, and fittings" to the value of £40,366 were consigned to Sweden from the United Kingdom in 1909.]

Tariff Nos. 716-722.—Iron and Steel Wire.

	Classification under New Tariff.	Rates of Duty.		English Equivalents	
		Present.	New.	Of Present Rates.	Of New Rates.
	Wire, cold-rolled or drawn, including cold-rolled or cold-drawn hoop and shaped iron, all in the form of rods or rings, the greatest dimension of cross-section being 10 millimetres or less:	Kr. öre. 100 kilogs.	Kr. öre. 100 kilogs.	*s. d.* Cwt.	*s. d.* Cwt.
716.	Polished (so-called silver steel and piano wire) and wire whose cross-section varies in different parts of the same piece		35 00		19 9½
	Other kinds:				
	Flat (with two opposite sides greater than the other two:				
717.	Of a thickness of 0·6 millimetre or more		5 00		2 10
718.	Of a thickness of less than 0·6 millimetre but not less than 0·3 millimetre		6 00		3 4¾
719.	Of a thickness less than 0·3 millimetre	4 00*	8 00	2 3*	4 6¼
	Of shapes other than flat, such as round, U-shaped, &c., also so-called heddle wire:	8 00†		4 6¼†	
720.	The greatest dimension of the cross-section being 1·5 millimetres or more		5 00		2 10
721.	The greatest dimension of the cross-section being less than 1·5 millimetres but not less than 0·5 millimetre		7 00		3 11½
722.	The greatest dimension of the cross-section being less than 0·5 millimetre		10 00		5 8

* Of a diameter of 1½ mm. or more.

† Less than 1½ mm. in diameter.

The *Sheffield Chamber of Commerce* state that a substantial trade is done with Sweden in wire, and the remarks of the Chamber under Tariff Nos. 686-692 apply in this case also.

The rate of 35 kr. per 100 kilogs. originally proposed for wire falling under No. 716 has been adopted by the Swedish Chambers. The rates adopted by the Chambers for wire falling under Nos. 717-722 (which are shown in the foregoing statement) are lower, in each case, than those proposed in the Government Bill. Compared with the present rates, the new rates represent advances of duty in the case of flat wire 1½ mm. or more in diameter (from 4 to 5 kr.), wire other than flat, of a diameter of 1½ mm. or more (from 4 to 5 kr.), and of a diameter of less than ½ mm. (from 8 to 10 kr.).

The *Sheffield Chamber of Commerce*, commenting on the rates of duty proposed for wire in the Government Bill, stated that a substantial trade is done with Sweden in wire, and strongly deprecated the contemplated increases of duty.

[The exports of iron and steel wire to Sweden are not separately distinguished in the United Kingdom Trade Statistics.]

Tariff No. 739.—Wood Screws, under 4 millimetres in diameter.

Present duty ... ... 30 kr. per 100 kilogs. (16*s.* 11*d.* per cwt.).
New duty ... ... 60 kr. per 100 kilogs. (33*s.* 10*d.* per cwt.).

The *Birmingham Chamber of Commerce* draw attention to the increase of the duty on these articles by no less than 100 per cent.

[The United Kingdom Trade Statistics indicate that nails, screws, and rivets to the value of 9,391*l.*, were consigned to Sweden from the United Kingdom in 1909.]

PROPOSED NEW SWEDISH CUSTOMS TARIFF.—SUMMARY OF REPRESENTATIONS.

Tariff Nos. 741 and 742.—Chains and Cables.

	Tariff Classification.	Rates of Duty.		English Equivalents	
		Present.	New.	Of Present Rates.	Of New Rates.
	Chains and cables, not specially mentioned :	Kr. öre.	Kr. öre.	*s. d.*	*s. d.*
	Other kinds, the iron in the links having a diameter :	100 kilogs.	100 kilogs.	Cwt.	Cwt.
741.	Of 25 mm. or more	3 50	5 00	1 11¾	2 10
742.	Of from 6 mm., inclusive, to 25 mm.	7 00	8 00	3 11½	4 6

The *Iron, Steel, and Allied Trades Federation* and the *Birmingham Chamber of Commerce* refer to the increases of duty on chains and cables as being detrimental to the trade of their members with Sweden in these articles.

[The exports of chains and cables to Sweden are not separately distinguished in the United Kingdom Trade Statistics.]

Tariff Nos. 750 and 751.—Anchors, &c.

	Tariff Classification.	Rates of Duty.		English Equivalents	
		Present.	New.	Of Present Duties.	Of New Duties.
	Anchors, grapnels, cable-stoppers, chain hooks, rudder iron, and ships' knees :	Kr. öre. 100 kilogs.	Kr. öre. 100 kilogs.	*s. d.* Cwt.	*s. d.* Cwt.
750.	Weighing 30 kilogs. net or more per article	4 00	6 00	2 3	3 5
751.	Of less weight	4 00	12 00	2 3	6 10

The *Birmingham Chamber of Commerce* state that the new duty on anchors, &c., weighing each 30 kilogs. or more, will represent about 20 per cent. *ad valorem*. On anchors, &c., of less weight, the new duty would amount to approximately 40 per cent. *ad valorem*.

[Exports of anchors and grapnels to Sweden are not separately distinguished in the United Kingdom Trade Accounts.]

Tariff No. 762.—Spades, Shovels, Forks, &c.

The *Birmingham Chamber of Commerce* state that under the existing duty of 10 per cent. *ad valorem* trade with Sweden is practically non-existent. The new specific duty of 10 öre per kilog. (5*s.* 7*d.* per cwt.) is equivalent to 12½ per cent. *ad valorem*.

[The exports of agricultural implements and tools to Sweden are not separately distinguished in the United Kingdom Trade Statistics.]

Tariff Nos. 764–767.—Saws.

	Classification under New Tariff.	Rates of Duty.		English Equivalents	
		Present.	New.	Of Present Rates.	Of New Rates.
	Saws, saw-blades, and saw-webs :		Kr. öre.		*s. d.*
764.	Circular saw blades and piercing saws, tenon saws and hand saws, with or without teeth	10% *ad val.*	Kilog. 0 20	10% *ad val.*	Cwt. 11 3½
765.	Blades for belt saws for cutting wood or metal	10% *ad val.*	0 50	10% *ad val.*	28 3
766.	Blades for fretsaws and for metal saws (jewellers' saws, bow-files for hand or machine use and rail-saws) ; also chain-saws	10% *ad val.*	0 75	10% *ad val.*	42 5
767.	Saws and saw-blades, other kinds, including saws for firewood and cabinet-makers' saws, also materials for saw-blades, not specially mentioned	10% *ad val.*	0 20	10% *ad val.*	11 3½

The *Sheffield Chamber of Commerce* state that the new rates represent increases of the present duty. They protest against the new rates on the ground that it is already difficult to carry on trade in these articles with Sweden.

Note.—The new rates of duty set out in the foregoing statement are those adopted by the Swedish Chambers. As regards the articles included under Tariff Nos. 764 and 766, these rates are lower than those proposed by the Government Tariff Bill, which latter were 30 öre per kilog. (16*s.* 11*d.* per cwt.) for Tariff No. 764, and 1 kr. per kilog. (56*s.* 6*d.* per cwt.) for Tariff No. 766. The representations of the Sheffield Chamber had reference to the rates of the Tariff Bill.

[Exports of saws are not separately distinguished in the United Kingdom Trade Statistics.]

Tariff Nos. 768-770.—Files and Rasps.

Classification under New Tariff.	Rates of Duty.		English Equivalents	
	Present.	New.	Of Present Rates.	Of New Rates.
		Kr. öre. Kilog.		s. d. Cwt.
Files and rasps :—				
More than 35 cm. long	10% *ad val.*	0 15	10% *ad val.*	8 6
More than 16 but not more than 35 cm. long		0 25		14 1½
Not more than 16 cm. long		0 40		22 7

The *Sheffield Chamber of Commerce* state that the proposed rates are equivalent to 20 per cent. *ad valorem*. The existing rate has very seriously affected the file trade with Sweden, and there is no doubt that the new duties will practically annihilate this trade altogether.

Tariff No. 775.—Twist Drills.

The *Sheffield Chamber of Commerce* state that these drills are made from material imported from Sweden. It is very difficult to do trade at the present rate of 10 per cent. *ad valorem*, and if the duty is increased to 15 per cent. *ad valorem*, the effect will be to close the Swedish market almost entirely.

The *Birmingham Chamber of Commerce* also draw attention to the proposed increase of duty on these articles.

Tariff No. 782.—Razors.

Present duty, 3 kr. per kilog. (8*l.* 9*s.* 5*d.* per cwt.) ; new duty, 5 kr. per kilog. (14*l.* 2*s.* 4*d.* per cwt.).

The *Sheffield Chamber of Commerce* state that it is very difficult at present for Sheffield to export razors to Sweden, and a duty of 5 kr. per kilog. would, it is believed, effectually stop the export of English razors to Sweden.

[The exports of files, twist drills, and razors are not separately distinguished in the United Kingdom Trade Statistics.]

Tariff No 813.—Iron Bedsteads.

The *Birmingham Chamber of Commerce* state that the new duty of 30 öre per kilog. (16*s.* 11*d.* per cwt.) on iron bedsteads is equal to over 100 per cent. *ad valorem* on cheap iron bedsteads, which sell at 7*s.* 6*d.* each and weigh half a hundredweight, the new duty amounting to 8*s.* 5½*d.* each. Very little trade is done under the existing Tariff, and what trade is done is said to be mainly in bedstead parts.

[The exports of bedsteads and parts thereof to Sweden are not separately distinguished in the United Kingdom Trade Statistics.]

Tariff Nos. 870, 882, and 888.—Copper, Tin, and Zinc Manufactures, Gilt or Silvered, or Plated with Gold or Silver; Tariff No. 915.—Silver Manufactures.

The *Sheffield Chamber of Commerce* observe that the present duties on all the above articles are to be very seriously raised. The increase of duty is from 1·50 kr. to 2·50 kr. per kilog. (from 4*l.* 4*s.* 8*d.* to 7*l.* 1*s.* 2*d.* per cwt.) in the case of Tariff Nos. 870, 882, and 888 ; and from 15 kr. to 20 kr. per kilog. (from 7*s.* 6¾*d.* to 10*s.* 1*d.* per lb.) in the case of Tariff No. 915. They state that the rates are already high enough to protect Swedish trade, and if the new duties are enforced in their present form it will be very difficult for Sheffield to do any business with Sweden in the articles concerned.

[The United Kingdom Trade Statistics indicate that plated and gilt wares to the value of 6,419*l.* were consigned to Sweden from this country in 1909. The exports of plate of silver to Sweden are not separately distinguished.]

Tariff No. 901.—Pins.

Present duty, 40 öre per kilog. (1*l.* 2*s.* 7*d.* per cwt.). New duty, 60 öre per kilog. (1*l.* 13*s.* 10*d.* per cwt.).

The *Birmingham Chamber of Commerce* refer to the increase of duty under this head, and express the hope that it will be found possible to effect a reduction of the new duty.

[The exports of pins are not separately distinguished in the United Kingdom Trade Statistics.]

Machinery.

The following observations with regard to boilers, mechanical stokers, and condensers are submitted by the *Manchester Chamber of Commerce*:—

Boilers (*Tariff Nos.* 923-924).—The present duty on both rivetted and welded boilers is 10 per cent. *ad valorem*. The new rates are 7 kr. per 100 kilogs. for rivetted boilers, and 8 kr. per 100 kilogs. for pressed or welded boilers. On a boiler weighing 27 tons, the duty would amount to 105*l*. and 120*l*. respectively, which is sufficient to prevent the importation of any foreign-made boilers of this class into Sweden. The increases of duty will prove a decided hardship to the Swedish buyer in all cases where boilers go out as parts of complete plants, and cannot, therefore, be ordered locally.

Mechanical Stokers (*Tariff No.* 927).—Present duty, 10 per cent. *ad valorem*; new duty 8 kr. per 100 kilogs. A stoker costing 120*l*., and weighing 4½ tons, would have to pay a duty, under the new Tariff, of about 20*l*., in lieu of 12*l*. as at present; an increase of 66⅔ per cent.

Condensers with Iron Tubes (*Tariff No.* 930).—Present duty, 10 per cent. *ad valorem*; new duty, 15 kr. per 100 kilogs. For 192 pipes the price is about 265*l*.; weight, 25 tons. The new duty would be 205*l*. as compared with 26*l*. 10*s*. at present, an increase of over 600 per cent.

Machine Tools.—The Leeds Chamber of Commerce observe that the method of imposing duty according to the weight of the machines instead of on an *ad valorem* basis tends to favour the more complex and higher priced machines, but the proposed new rates would seem to increase the amount of duty payable on the smaller and moderate-sized machines weighing below 10 tons by something like 40 per cent., and so still further to restrict the very moderate amount of trade in these machines.

The *Manchester Chamber of Commerce* refer to machine tools weighing not more than 250 kilogs. each, of the kinds included under Nos. 973 and 981 of the new Tariff. The present duty is 10 per cent. *ad valorem* in each case. The new duties are 25 kr. per 100 kilogs. under No. 973 and 25 kr. per 100 kilogs. under No. 981. The rate originally proposed under Tariff No. 973 was 30 kr. per 100 kilogs. As an example of the effect of the new duty it is pointed out that machines weighing 250 kilogs. and valued at 12*l*. 10*s*. would, under the new Tariff, have to pay a duty of 3*l*. 5*s*. in lieu of the present duty of 1*l*. 5*s*.

Shaftings and pulleys (*Tariff No.* 1,031).—Present duty, 10 per cent. *ad valorem*; new duty, 6 kr. per 100 kilogs. The *Manchester Chamber* point out that a lot of 8½ tons, valued at 148*l*., would, under the new Tariff, be charged 28*l*. 10*s*. instead of 14*l*. 16*s*. as at present.

[The exports to Sweden of machinery of the above-mentioned kinds are not separately distinguished in the United Kingdom Trade Statistics.]

Tariff Nos. 1,009 and 1,010.—Railway Axles.

	Present Duty.	New Duty.
Axles, straight:	Per kilog.	Per kilog.
1,009. Not worked	5 öre (2*s*. 10*d*. per cwt.)	6 öre (3*s*. 5*d*. per cwt.)
1,010. Worked	5 öre (2*s*. 10*d*. per cwt.)	7 öre (4*s*. 0*d*. per cwt.)

The *Birmingham Chamber of Commerce* state that the proposed rates would be equivalent to from 17 to 20 per cent. *ad valorem*, which is regarded as too high for goods of this class.

[Exports of axles to Sweden from the United Kingdom are not separately distinguished in the United Kingdom Trade Accounts.]

Tariff Nos. 1,114 and 1,117.—Caustic Soda and Bleaching Powder.

The *Newcastle and Gateshead Chamber of Commerce* state that very important business is done with Sweden in these two articles, which are both free of duty under the existing Tariff. The new duty of 2 kr. 50 öre per 100 kilogs. on caustic soda is equal to about 28*s*. per ton, of which the value in the United Kingdom is from 9*l*. to 10*l*. The new duty on chloride of lime is 1 kr. per 100 kilogs. or about 11*s*. per ton, of which the approximate value is 4*l*. 10*s*. The Chamber observe that these products are largely used by Swedish paper manufacturers, and as a set-off against the new duties, the rates of duty on paper (in which Newcastle is also interested) have been increased.

The new duties would render the Swedish market difficult of access and certainly lead to a reduction of the trade between the Tyne and Sweden.

The *Manchester Chamber of Commerce* refer to the proposed new duties on caustic soda and bleaching powder as likely to adversely affect Lancashire maunfacturers and exporters of these products.

[The United Kingdom Trade Statistics indicate that 1,016 tons of caustic soda valued at 11,000*l*., and 1,908 tons of bleaching powder valued at 8,000*l*., of United Kingdom manufacture, were consigned to Sweden in 1909.]

Tariff No. 1,134.—Sulphate of Copper.

Present Duty ... ... 10 per cent. *ad valorem*.
New Duty ... ... 5 öre per kilog. (2*s*. 10*d*. per cwt.).

The *Manchester Chamber of Commerce* state that the new duty represents an advance of about 1½ per cent. as compared with the existing duty. This increase is not considerable, but on closely cut business may be important.

[The exports of sulphate of copper from the United Kingdom to Sweden are not separately distinguished in the United Kingdom Trade Statistics.]

NEW CUSTOMS TARIFF OF SWEDEN.—(2) MODIFICATIONS OF THE SWEDISH "GENERAL" TARIFF EFFECTED BY THE COMMERCIAL TREATY BETWEEN SWEDEN AND GERMANY.*

A new Commercial Treaty between Sweden and Germany, was signed at Berlin on the 2nd May, 1911, and after approval by the Swedish and German legislatures was ratified and came into force on the same date as the new Swedish Tariff (*i.e.*, on December 1st, 1911). The Treaty is to remain in operation until the 31st December, 1917, and thereafter until one year after denunciation by either Contracting Party, but not later than the 1st January, 1921. So far as Sweden was concerned, the Treaty was negotiated on the basis of the new Swedish General Tariff, a translation of which was published as a Parliamentary Paper by the Board of Trade in December, 1910.

In May, 1910, a translation of the Swedish Government Bill for the revision of the existing Customs Tariff was circulated to the principal Chambers of Commerce and Trade Associations in the United Kingdom, in order to ascertain the views of those bodies as to the probable effect of the proposed new Tariff on British trade with Sweden. A summary of the representations received was prepared and laid before the Committee at their meeting on the 7th July, 1910, at which date the Tariff Bill had been passed with numerous amendments, for the most part of a favourable character, by both Chambers of the Riksdag. The Committee subsequently adopted a short Report to the Board of Trade on the subject of the new Tariff.

The schedule of Swedish duties annexed to the Treaty with Germany has consequently been examined in order to ascertain in what respects and to what extent the rates of the new Swedish General Tariff have been favourably modified in respect of the articles covered by the representations dealt with in the Committee's Report, and the annexed statement has been prepared, specifying the articles on which the General Tariff rates have been reduced, and showing (1) the existing rates of duty, (2) the rates under the new Swedish General Tariff, and (3) the rates conceded to Germany, which will, of course, be extended to United Kingdom produce and manufactures.

It will be seen that the new Treaty rates are actually lower than the present rates in respect of three articles: wall papers (other than embossed or varnished papers and the like); heavy woollen piece goods; and india-rubber cycle parts.

So far as the undermentioned goods are concerned, the Treaty reduces the new Tariff rates of duty to the level of the existing rates on saddlers' goods; ruled writing and drawing paper; certain silk manufactures; woollen piece goods of medium weights; linen thread; fishing nets; linoleum; felt hats, untrimmed, and hat shapes; iron plates, 3 millimetres or more thick; razors and razor blades; silver manufactures; railway axles, not worked.

In the case of the other articles shown in the appended Statement, the Treaty rates, whilst higher than the existing rates, represent reductions of the new General Tariff duties—in some instances considerable reductions, of which "high-speed steel" is a striking example.

The Treaty does not effect any reduction in the General Tariff rates on the undermentioned articles which were included in the British representations: leather boots and shoes; woollen and worsted yarns; waterproofed clothing; trimmed silk hats; ferrosilicon; cast-iron pipes, worked; iron and steel bars; chains and cables; anchors; files and rasps; twist drills; iron bedsteads; pins; certain kinds of machinery; caustic soda; bleaching powder; and sulphate of copper.

It may be added, as a matter of considerable importance to British trade, that by the Final Protocol to the Treaty, Sweden engages not to impose export duties on iron ore whilst the Treaty remains in force.

July, 1911.

ANNEX.

STATEMENT showing, with regard to the Articles included in the British Representations, those Articles on which the new Swedish General Tariff Rates of Duty have been reduced by the recent Commercial Treaty between Sweden and Germany, together with the Present Rates of Duty, the Rates prescribed by the new Swedish General Tariff, and the Reduced Rates conceded to Germany.

No. in General Tariff.	Articles.	Present Rate of Duty.	Rate of Duty under the new Swedish General Tariff.	Rate of Duty fixed by the new Swedish-German Treaty.
		Kr. öre. *Per kilog.*	Kr. öre. *Per kilog.*	Kr. öre. *Per kilog.*
214	Leather bags, &c.—Bags, with fittings or not, weighing not more than 0·5 kilog. net each, portfolios, pocket-books and purses of leather, even combined with other materials ...	1 20	3 00	2 00
218	Saddlers' goods	1 20	1 50	1 20
	Paper:			
300	Writing, drawing, printing, and other papers, imported with envelopes in boxes (boxes of stationery)	0 25	0 50	0 30
301	Writing, drawing, printing, and other papers—other kinds, with watermarks	0 10	0 20	0 18
	Ditto, ruled			0 10
	Wallpaper (including friezes):			
308	Embossed	0 25	1 00	0 50
309	Ground papers; also designed papers if with velvety surface, varnished, &c.	0 25	0 50	[No change]
310	Other kinds	0 25	0 25	0 20
340	Silk put up in small packages for retail sale	2 00	3 00	2 50
	Silk tissues:			
343	Velvet and plush tissues, cut or not, of silk, alone or combined with other materials	6 00* / 2 50†	10 00	6 00

* Of pure silk (including tissues containing up to 15 per cent. of other textiles).
† Of half silk (tissues containing textiles other than silk in a larger proportion).

* *Vide* page 9, *supra*.

NEW SWEDISH "GENERAL" TARIFF.—TREATY MODIFICATIONS.

No. in General Tariff.	Articles.	Present Rate of Duty.	Rate of Duty under the new Swedish General Tariff.	Rate of Duty fixed by the new Swedish-German Treaty.
	Silk tissues—*cont.*	Kr. öre. *Per kilog.*	Kr. öre. *Per kilog.*	Kr. öre. *Per kilog*
	Tissues not specially mentioned :			
344	Of silk alone or combined with not more than 15* per cent. of other textiles	6 00	10 00	6 00
346	Of silk combined with over 15* per cent. of other textiles (other than unbleached and undyed tissues weighing 100 grammes or less per square metre) ...	2 50	5 00	3 00
	Ribbons, not specially mentioned :			
347	Felt, plush and velvet ribbons	6 00	10 00	6 00
	Other kinds :			
348	Of silk alone or combined with not more than 15* per cent. of other textiles	6 00	10 00	6 00
349	Of silk containing more than 15* per cent. of other textiles	2 50	5 00	3 00
	Laces, cords and other cordmakers' wares :			
	Braided cords similar to ribbons, without insertions or patterns :			
350	Of silk alone or combined with not more than 15* per cent. of other textiles	6 00	10 00	6 00
351	Of silk containing more than 15* per cent. of other textiles	2 50	5 00	3 00
352	Other kinds	9 00	10 00	9 00
	Woollen and worsted tissues not specially mentioned in the Tariff (*i.e.*, other than press cloth, carpets, velvet and plush) :—			
	Weighing per square metre—			
382 and 383	More than 700 grammes	1 75	1 75†	1 50
	From 200 to 700 grammes		2 50‡	1 75
	200 grammes or less			2 25
	Linen thread :			
406	Not bleached or dyed	0 40	0 45	0 40
407	Bleached, dyed or printed	0 60	0 65	0 60
	Linen tissues :			
	Handkerchief tissues containing in 1 sq. cm. a total—			
425	Not exceeding 50 warp and weft threads	1 00	1 30	1 10
426	Exceeding 50 warp and weft threads	1 75	2 25	1 90
	Twilled tissues and tissues with double threads not specially mentioned in the Tariff ; not woven with designs :			
	Others (*i.e.*, other than unbleached and undyed tissues weighing 500 grammes or over per sq. metre), containing in a surface of 1 sq. cm. a total—			
	From 25 to 35 warp and weft threads :			
433	Bleached, dyed or printed	0 45	0 70	0 65
	From 35 to 50 warp and weft threads :			
435	Bleached, dyed or printed	1 00	1 30	1 20
	From 50 to 65 warp and weft threads :			
437	Bleached, dyed or printed	1 75	2 25	2 00
440	Other kinds, not specially mentioned in the Tariff, including those with woven patterns, having in a surface of 1 sq. cm. a total exceeding 50 warp and weft threads, including all those having patterns produced by variations in the density of the threads	1 50	2 50	2 00
	Note.—The surtax of 20 per cent. for names, monograms, &c., established for the first time by the new General Tariff, is abolished by the Treaty.			
446	Fishing nets, even in combination with other materials	Dutiable as thread of which composed + 10 per cent. (equal to about 0·44 kr. per kilog.)	0 50	0 45
	Cotton tissues :			
	Handkerchief tissues, containing in 1 sq. cm. a total of warp and weft threads—			
473	Not exceeding 80		1 25§	1 20
474	Exceeding 80		1 50‖	1 45
	Other finished off tissues (table cloths, &c.) with the whole surface similarly woven, containing in 1 sq. cm. a total of warp and weft threads—			
475	Not exceeding 60		1 25	1 15
476	Exceeding 60		1 50	1 40
	Tissues not specially mentioned in the Tariff, with the whole surface similarly woven, weighing from 100 to 250 grammes per sq. metre and containing in 1 sq. cm. a total of warp and weft threads exceeding 60 :	*See below*		
484	Bleached or dyed of one colour		1 25	1 15
485	Woven of two or more colours ; also printed		1 50	1 40
	Ditto, weighing less than 100 grammes per square metre, and containing in 1 sq. cm. a total of warp and weft threads—			
	Not exceeding 60 :			
487	Bleached or dyed of one colour		1 25	1 20
488	Woven of two or more colours ; also printed ...		1 50	1 45
	Exceeding 60 :			
490	Bleached or dyed of one colour		1 50	1 40
491	Woven of two or more colours ; also printed ...		1 75	1 65

* 20 per cent. in the new Swedish General Tariff. † More than 300 grammes per square metre.
‡ 300 grammes or less per square metre. § Not exceeding 60. ‖ Exceeding 60.

NEW SWEDISH "GENERAL" TARIFF.—TREATY MODIFICATIONS.

No. in General Tariff.	Articles.	Present Rate of Duty.	Rate of Duty under the new Swedish General Tariff.	Rate of Duty fixed by the new Swedish-German Treaty.
		Kr. öre. *Per kilog.*	Kr. öre. *Per kilog.*	Kr. öre. *Per kilog.*
	Cotton tissues—*cont.*			
	Other kinds not specially mentioned in the Tariff, including those figured, even finished off (table cloths, kerchiefs, curtains, &c.) :			
493	Bleached or dyed of one colour : weighing per square metre—			
	100 grammes or more	*See below*	1 50	1 15
	Less than 100 grammes			1 40
494	Woven of two or more colours; also printed : weighing per square metre—			
	100 grammes or more		1 75	1 40
	Less than 100 grammes			1 65
	The cotton tissues specified above are classed under the following headings of the present Tariff—			
	Tissues of cotton, wholly or in part open-woven (i.e., *having intervals of at least one thread*), *such as gauze, bunting, &c., also close-woven two-ply tissues containing, wholly or in part, at least* 80 *threads in warp and weft in the space of one centimetre side* ...	1 75	—	—
	Tissues not specially mentioned :			
	Neither bleached, dyed nor printed	0 50	—	—
	Bleached or dyed	0 90	—	—
	Printed or stamped	1 10	—	—
	Cotton hosiery :			
500	Stockings and socks	1 75	2 00	1 90
501	Gloves, even if sewn of tissue	1 75	2 50	2 00
	Underclothing, weighing not more than 1 kilog. per dozen			2 25
*ex*509	Linoleum	0 25	0 30	0 25
	Elastic manufactures :			
	Braces, belts, garters, suspenders, sleeve-holders, &c. :			
521	Of pure or mixed silk or of elastic bands or cords containing silk	3 00	5 00	4 00
522	Other kinds, including those consisting in the main of elastic bands or cords not containing silk	1 75	2 25	2 00
		Each	*Each*	*Each*
*ex*581	Felt hats, not lined, and felt shapes	0 50	0 60	0 50
		Per kilog.	*Per kilog.*	*Per kilog.*
*ad*597	Inner cycle tubes, imported unfitted	Free	2 00	0 50
600	India-rubber parts of cycles and motor-cycles, even if combined with other substances, such as outer covers or parts thereof, and india-rubber parts of pedals and brakes	2 00	2 00	1 60
	Iron and steel :	*Per 100 kilogs.*	*Per 100 kilogs.*	*Per 100 kilogs.*
683	High speed steel, wrought or rolled, including also shaped objects of such steel	2 50	25 00	7 50
	Plates and sheets, cut or not :			
	Not ground or polished, not coated with other metals, &c., not cold-rolled, even corrugated or with patterns rolled in on one side :			
690	3 mm. or more in thickness	3 00	3 50	3 00
713	Sockets, flanges and other parts of pipes, produced from malleable material	4 00	10 00	9 00
	Iron and steel wire, cold-rolled or drawn, including cold-rolled or cold-drawn hoop and shaped iron, all in the form of rods or rings :			
	Of shapes other than flat, the greatest dimension of the cross-section being—			
718	From 1·5 mm. upwards	4 00	5 00	4 50
720	Less than 0·5 mm.	8 00	10 00	9 00
	Note.—The surtax for wire coated with other non-precious metal (except copper and copper alloys) is	—	20%	15%
		Per 100 kilogs.	*Per 100 kilogs.*	*Per 100 kilogs.*
*ex*736	Woodscrews under 4 mm. in diameter	30 00	60 00	45 00
763	Spades, shovels, forks, &c., and other agricultural and horticultural hand tools	10% *ad val.*	*Per kilog.* 0 10	*Per kilog.* 0 08
*ex*767	Bow files for hand or machine use, and railsaws	10% *ad val.*	0 75	0 60
		Per kilog.		
783	Razors and safety razors ; also razor blades, loose	3 00	5 00	3 00
870, 882, 888	Copper, tin, and zinc manufactures, gilt or silvered	1 50	2 50	1 80
913	Silver manufactures, not separately mentioned...	15 00	20 00	15 00
	Machinery :			
	Boilers—other than those specially mentioned :		*Per 100 kilogs.*	*Per 100 kilogs.*
921	Rivetted	10% *ad val.*	7 00	6 00
922	Pressed or welded		8 00	7 50
943	Machine tools, weighing less than 250 kilogs (lathes for metal-working, drilling machines, &c.)	10% *ad val.*	25 00	20 00
	Railway axles, straight :	*Per 100 kilogs.*		
746	Not worked	5 00	6 00	5 00
747	Worked	5 00	7 00	6 00

APPENDIX VI.

PROPOSED NEW CUSTOMS TARIFF FOR THE NETHERLANDS.—(1) REPORT TO THE BOARD OF TRADE.*

To the President of the Board of Trade.

Sir,

Your Committee have had under their consideration the proposed new Customs Law of the Netherlands, a translation of which was issued by the Board of Trade in April last, together with the communications received from those Chambers of Commerce and Trade Associations who have responded to the Board's invitation for an expression of opinion as to the probable effect of the new Customs Law, if enacted, upon the branches of trade in which they are especially interested. Communications have been received from 40 Chambers of Commerce and Trade Associations, out of 100 to which the invitation was extended.

The general principles upon which the proposed new Tariff is based are, we understand, stated by the Dutch Government to be (so far as they relate to imports other than agricultural products and colonial produce):—(1) the continued duty-free admission of materials for industry; (2) the imposition of duties ranging from 3 to 6 per cent. *ad valorem* on semi-manufactured articles, in proportion to the degree of manufacture which they have undergone; (3) the levying of duties at the rate of 10 per cent. *ad valorem* on articles which, though finished, are not ready for immediate use; and (4) the imposition of duties at the rate of 12 per cent. *ad valorem* on wholly finished articles. A perusal of the proposed Tariff shows that, in fact, these principles have on the whole been strictly followed. The *ad valorem* method of levying duty, which prevails in the present Tariff, is to a large extent to be continued; one result of this is the brevity and simplicity of the Tariff as compared with others which have come under our consideration in recent years.

We have endeavoured to arrive at some estimate of the proportions of the total export trade of the United Kingdom to the Netherlands which are affected in various ways by the tariff changes now proposed; but the unsatisfactory character of the classification in force under the existing Netherlands Tariff and of the Netherlands Trade Statistics, together with the fact that our own Trade Returns do not in all cases enter into sufficient detail, render any exact statement practically impossible. But an approximate estimate (on the basis mainly of the United Kingdom Returns) is as follows:—

	£
Total exports to the Netherlands of produce and manufactures of the United Kingdom, 1909	11,718,000
Of these:—Goods of a class on which the rates of duty are to be—	
(i) abolished or reduced	736,000
(ii) unchanged	209,000
(iii) increased	4,264,000
Goods of a class which are to remain duty-free	5,882,000
Goods exported by parcel post or unspecified, and therefore not included above	627,000

The goods which remain free include cotton yarn (over 1,600,000*l.*), coal and coke (nearly 1,200,000*l.*), tinned plates and sheets (about 475,000*l.*), sheep and lambs' wool (about 245,000*l.*), pig-iron (nearly 200,000*l.*), some other classes of iron and steel goods, other metal goods, linen and jute yarns, various chemicals, some oils, and a number of miscellaneous articles. The abolitions of duty relate to ships and boats, which hitherto paid a nominal duty of one per cent.; and cotton seed oil (of which the export to the Netherlands from the United Kingdom in 1909 was valued at 111,000*l.*): the reductions of duty affect only articles in which our interests are very small. The principal article (from the point of view of British trade) on which the rate of duty is unchanged is woollen and worsted yarn at a wholesale price not exceeding 2*s.* 3¼*d.* per lb.

If we distribute the value of British exports shown above as included under "parcel post or unspecified" among the other headings according to their relative proportions, we arrive at approximately 4,500,000*l.* as the value, on the basis of the 1909 Trade Statistics, of that part of the British export trade to the Netherlands which may be adversely affected by the new duties, should they be adopted. Some of the proposed increases are, however, very small; thus the advances on "cotton piece goods, unbleached" (287,000*l.*) and "hides and skins, tanned" (149,000*l.*) are only from 5 per cent. to 6 per cent. *ad valorem*, and cannot be regarded, in our opinion, as affording any serious additional amount of protection, or as likely to exercise a restrictive influence.

But on the other hand these objections can, we think, properly be urged with regard to the increases in the rates of duty on various classes of textiles, including cotton goods (other than unbleached), woollen and worsted piece goods—which encounter strong competition from Dutch products—blankets, clothing and apparel, lace and curtains, sail-cloth, carpets and carpeting; cutlery; hats; boots and shoes; motor-cycles and cars, and tyres therefor; various other metal manufactures; ropes and cord; and a number of other classes of manufactured goods. On these the new rates of duty will be 10 or 12 per cent. *ad valorem*, as compared with 5 per cent. at present in most cases.

It has, we understand, been stated that the main purpose of the Dutch Government is to obtain revenue, and that the protection of their home manufactures, whilst taken into account, is of secondary importance. It is difficult, however, to reconcile this with the expressed intention (already mentioned) to levy the proposed new duties on manufactured articles "in proportion to the degree of manufacture which they have undergone." And moreover, whilst it is true that the general level of the present Netherlands Tariff, and even that of its proposed successor, appears to be very low in comparison with other European and American Tariffs, it has to be remembered that the efficacy of a tariff, from the point of

* *Vide* page 9, *supra*.

view of protection of home industries, depends not so much on absolute rates as on the relation of those rates to the capacity of the importing and exporting countries to produce the classes of goods on which the rates are levied. In a country like Holland, for example, which is able to produce some classes of goods quite as cheaply as any other country, a duty of 10 per cent. may be as protective as a considerably heavier duty elsewhere. That the manufacturers and merchants of the United Kingdom are fully aware of the harmful effect likely to be produced upon British trade by a new Tariff even of so apparently moderate a character as that now under consideration, is apparent from many of the communications received from the Chambers of Commerce and Trade Associations which have been consulted. Strong protests have been made by a number of important bodies in regard especially to the increased duties on the classes of goods specified in the preceding paragraph.

The communications received from the various Chambers of Commerce and Trade Associations are summarised in the accompanying Statement; it will be observed that, apart from the question of the rates of duty, some of these deal with more technical matters relating to the bases on which the duties are to be assessed (*e.g.*, in the cases of biscuits and of colours, dyes and varnishes).

We are not in a position to form any opinion as to the utility of any representations to the Dutch Government on the subject, but giving these representations from important Chambers of Commerce and Trade Associations in the United Kingdom the weight to which they are obviously entitled, your Committee feel bound to express the hope that His Majesty's Government will take all possible steps to endeavour to obtain a substantial reduction, if not the complete withdrawal, of the proposed new rates of duty upon goods from this country, which continues to offer a free and open market for the products of the Netherlands.

We are, &c.,

July, 1911.

ANNEX.

SUMMARY OF REPRESENTATIONS RECEIVED WITH REGARD TO THE PROPOSED NEW CUSTOMS TARIFF FOR THE NETHERLANDS.

[*Note.—The Tariff Nos. quoted in this Summary are those of the Netherlands Government Bill for the revision of the Customs Tariff.*]

Tariff Nos. 27, 28, and 100.—Canned Lobsters, Salmon, and Fruits.

A letter has been received from the *Liverpool Chamber of Commerce* in which it is pointed out that whilst the present duty of 25 florins per 100 kilogs. is levied on the net weight of the contents of the tins, the proposed new duties (30 florins per 100 kilogs. in the case of canned lobsters, and 25 florins per 100 kilogs. in the case of canned salmon and fruits) are to be levied on the combined weight of the goods and the tins, a tare allowance being made only for the wooden cases in which the tins are packed. The effect of the new regulation will be to increase the actual duty which will have to be paid on canned lobsters, salmon and fruits, respectively, as illustrated by the following examples:—

Lobsters.—Case of 48 one-lb. tins; average gross weight, 71 lbs.; weight of wooden case, 9 lbs. Present duty on 48 lbs. at 25 florins per 100 kilogs. = 5·43 florins. Under the proposed Tariff, duty would be levied on 62 lbs. (71−9) at the rate of 30 florins per 100 kilogs., equal to 8·43 florins—an increase of 3 florins per case. The increase of duty is greater for cases containing 96 half-lb. tins, inasmuch as the weight of the cans is greater, whilst the net weight of fish remains the same.

Salmon.—A case of 48 one-lb. tins weighs, after deducting the weight of the wooden case, 62 lbs. The proposed duty would amount to 7 florins as compared with the present duty of 5·43 florins—an increase of 1·57 florins.

A case of 96 half-lb. tins weighs, after deducting the weight of the wooden case, 70 lbs. The proposed duty would amount to 7·94 florins—an increase of 2·51 florins.

Fruits.—The actual weight of a case of peaches, including the tins, is 56 lbs. or 25·40 kilogs. The new duty would amount to 6·35 florins. Under the present Tariff, duty is assessed on the net weight of the fruit, viz., 21·16 kilogs., and thus amounts to 5·29 florins.

The firm which furnishes the foregoing examples adds that the price of canned lobsters has appreciated so much of recent years that the sale of this article has become increasingly difficult in the Netherlands. With the additional duty now proposed to be imposed, the trade in this article, in the opinion of competent judges, will tend to disappear altogether. The increased revenue which the Dutch Government are hoping to obtain will thus not be realised, as the diminished imports will produce a smaller revenue. The interests of the packers of this article in the British Colonies of Nova Scotia and Newfoundland will be injured. Traders will find their trade reduced and, so far as can be seen, nobody will benefit.

"We are in close touch with all the largest firms importing the above-named articles into the Netherlands, and it is their general opinion that if the proposed alteration of the method of levying the duties, involving such serious increases as we have shown above, is carried into effect, it will seriously interfere with their business."

Tariff No. 37 (a).—Fat of Cattle and Sheep.

The *Manchester Chamber of Commerce* observe that it is proposed to charge a duty on this article, which is at present free, at the rate of 3 florins per 100 kilogrammes. A large quantity of melted fat or tallow is used by Dutch textile manufacturers in sizing their yarns; and the Chamber suggest that, in the interests of such manufacturers, the Netherlands Government might see their way to make provision for the duty-free admission of this article *when imported for industrial purposes*, on condition of its being rendered non-edible by admixture

with petroleum or some other substance, or under such other regulations as might be considered necessary to prevent abuse.

The *London Chamber of Commerce* also refer to the proposed duty on fat. It appears from the Chamber's statement that large quantities of what is known as "Dutch fat" have been shipped during the last 40 years to the Netherlands from London, Hull, Glasgow, Leith and Aberdeen, and that this article is used practically for the same purposes as, and competes with, American lard, which is free of duty under both the present and the proposed new Tariffs. It is considered that if the proposed duty is enacted the trade with the Netherlands in British-made fat will be killed.

Tariff Nos. 172-187.—Iron and Steel.

With regard to "castings in the state in which they leave the mould" (Tariff No. 175) on which it is proposed to impose a duty of 3 per cent. *ad valorem*, the *Iron, Steel and Allied Trades Federation* advance the view that these castings are, in a sense, raw material, that is, they are subjected to processes by engineers, &c., after they are imported into the Netherlands. The Federation express the hope that it may be found possible to admit free of duty all castings which have not undergone any finishing work in the shape of machining or engineering processes.

The Federation also deprecate the proposed increase of duty from 5 per cent. to 6 per cent. *ad valorem* on axles, wheels and tyres (Tariff No. 186(*a*)), which, it is feared, would prove detrimental to the trade in these articles.

Complaints have been received from various Chambers of Commerce and Trade Associations of the proposed duty of 6 per cent. *ad valorem* on chains (Tariff No. 182), which would, presumably, also apply to anchors. Ships' chains and anchors are free of duty under the existing Tariff, and the proposed duty, it is thought, is likely to endanger a very important trade. It is, moreover, considered that it would be greatly to the advantage of Dutch shipbuilders if it were decided to allow chains and anchors to continue free of duty.

The *British Iron Trade Association* lay special emphasis on the desirability of effecting a reduction of the proposed duty of 10 per cent. *ad valorem* on *articles of steel, roughly worked*, coming under Tariff No. 187(*a*).

The *London Chamber of Commerce* is advised that if the proposed duty of 12 per cent. *ad valorem* is imposed on *stamped metal goods* (apparently Tariff No. 187(*b*)) these articles will be entirely excluded from the Dutch market.

The *Leeds Chamber of Commerce* refer to the proposed duty of 6 per cent. *ad valorem* on *railway material* (Tariff Nos. 177, 178 and 186(*a*)) as likely to prove detrimental to the trade of their district with the Netherlands.

Tariff Nos. 274, 275, and 276.—Dyeing and Colouring Materials; Prepared Colours; Varnishes.

No. in Proposed Tariff.	Proposed Tariff Classification.	Rates of Duty.	
		Present.	Proposed.
274	Dyeing and colouring materials, so far as they are not subject to higher duties under other Tariff Nos.:		Fls. cts.
	(*a*) Put up for retail sale	Free*	12 % *ad val.*
	(*b*) Other	5 % *ad val.*†	Free.
275	Colours, prepared:		
	(*a*) Water colours	5 % *ad val.*	12 % *ad val.*
	(*b*) Other:		
	1. Put up for retail sale	5 % *ad val.*	12 % *ad val.*
	2. Otherwise packed	Free‡	3 % *ad val.*
276	Varnishes, not specially tariffed:		
	(*a*) Put up for retail sale	5 % *ad val.*	12 % *ad val.*
	(*b*) Otherwise packed		100 kilogs. 3 00

* Aniline dyestuffs dissolved in water; also aniline dyestuffs, not dissolved, in other than retail packages.

† Other—except aniline dyestuffs dissolved and containing more than 5 per cent. of alcohol, or containing wood spirit, which are dutiable as "spirits" and "wood spirit" respectively.

‡ 5 % *ad valorem* if ground in oil.

Representations to the following effect have been received from the *London Colour, Paint, Oil and Varnish Trades Association* and the *London Chamber of Commerce*:—

The proposed new duties, particularly as applied to goods made up in retail packages, would have an invidious effect upon the trade from the United Kingdom, an effect which would also, it is thought, place the Dutch importer in a somewhat difficult position. Manufacturers in this country do not, as a rule, send their varnishes or standard lines of prepared paints abroad in bulk for the purpose of having them repacked there into the buyer's containers bearing the manufacturer's labels, and as the introduction of this practice would be a dangerous one from the point of view of safeguarding the reputation of the English manufacturer such a practice will not commend itself to manufacturers. It should be pointed out, moreover, that the Dutch consumer in obtaining varnish, &c., packed in original cans with the maker's name on the caps, labels and cans, is practically guaranteed as to the genuine nature of the goods, but owing to the enhanced duty on such goods he will necessarily have to pay an

increased price. It is therefore considered that both the Dutch importer and the English manufacturer would be adversely affected by this proposed change.

It is anticipated also in this connection that difficulties will arise unless it is clearly defined by the Dutch authorities what are to be regarded as retail packages. For instance, it is quite conceivable that ready-mixed paints in 1 lb. tins and enamels in 6*d.* and 1*s.* sizes would be considered as "goods put up for retail sale," as these lines are sold over the counter by the dealer to the general public; but it is not clear whether varnishes put up in 5 kilog., 2½ kilog., and 1 kilog. tins, or prepared paints packed in ¼ gallon, ½ gallon, and 1 gallon cans and 5 gallon drums, which may also be sold by the dealer over the counter to the painter, who uses them in his work, would also be considered as retail packages. It may be contended that as this is the usual kind of packing in which these commodities are sold to the painter by the wholesale house or dealer the packages in question are *bulk* packages.

The practice under the present Tariff, so far as paints and colours are concerned, appears to be based on a ruling issued in 1888, which is to the following effect:—

"By retail packing shall be understood as a rule any packing of such a size that the goods can be sold directly to private individuals without further wrapping. The external appearance of the packing, the ornamentation, directions for use, indication of the seller's name on the label, &c., shall also be taken into account."

It is considered that this definition of retail package, which to a general vagueness adds the difficulty of defining the term "private individuals," should be superseded by a more explicit definition; and in this connection it is suggested that receptacles containing less than 5 kilogrammes or 5 litres be classified as "put up for retail sale"; and that those which contain 5 kilogrammes or 5 litres or more be excluded from that class and be included in the category "other" or "otherwise packed."

The *Hull Chamber of Commerce* state that the proposed new duty of 12 per cent. on varnish put up for retail sale will seriously handicap business in this article.

Tariff No. 334 (c).—Boots and Shoes.

Representations against the proposed increase of duty from 5 per cent. to 12 per cent. *ad valorem* have been received from the *Northampton Manufacturers' Association* and the *Incorporated Federated Associations of Boot and Shoe Manufacturers of Great Britain and Ireland.*

The former body state that the cost of sending a consignment to the Netherlands, including the present 5 per cent. duty, works out at about 8 per cent. where the usual and convenient course of employing a shipping agent is followed. The present proposal will mean 15 or 16 per cent.

Looking at the matter from their point of view, they remark that as the result of the present comparatively moderate rate of duty, some Northampton manufacturers have thought it worth while to cultivate the Dutch market and have been at considerable trouble and expense in opening up and maintaining business relations with that country. Purely home trade is often of a seasonal or fluctuating character which makes orders from abroad all the more welcome, enabling a manufacturer to keep factory machinery and workpeople employed to their full capacity the year through. It may be safely assumed that increased duty will diminish the output for the reason that the dearer the article the less the demand for it. It will therefore be readily understood how objectionable any proposal is which tends to partly close a foreign market against them.

From the point of view of Dutch interests, it is submitted that the Dutch authorities would not be well advised to place any obstacle in the way of their people obtaining the excellent productions offered by Northampton boot manufacturers who have brought boot and shoe making to a fine art, and moreover are able, owing to modern methods of manufacturing, to place their wares on the market at a most reasonable price.

The Dutch revenue will not benefit, as the result of higher duties will be that less goods will be imported.

The expense of even a moderate duty as that at present existing, coupled with the cost of carriage, insurance and other expenses, is a sufficient protection for the Dutch manufacturer of boots and shoes.

In conclusion, the Association strongly protests against the proposed increase of duty as unnecessary in Dutch interests, and as likely to injure the trade of a country which is a ready and open market for Netherlands produce. A few pence additional duty per pair may not appear to be much, but this sum makes all the difference between profitable and unprofitable trading.

Tariff No. 340.—Yarn put up for Retail Sale.

Present Tariff: free of duty. Proposed rate of duty: 6 per cent. *ad valorem.*

The *Manchester Chamber of Commerce* report that the present large trade with the Netherlands in sewing cotton on spools meets with very keen competition from the Belgian makers. Owing to this competition, prices are cut to the lowest level, and there is not sufficient margin to allow manufacturers in this country to deliver sewing thread in the Netherlands at present prices if a duty of 6 per cent. is imposed. Prices would therefore unavoidably be raised by the amount of the duty, and it is feared that this would inevitably lead to a diminution of the imports into the Netherlands.

Tariff No. 343.—Rope, Cord, and Ropework.

On these articles, which are at present free of duty, it is proposed to levy a duty of 6 per cent. *ad valorem*.

In a communication which has been received from a firm through the *Edinburgh Chamber of Commerce*, it is stated that the quantity of these goods shipped from the port of Leith to Rotterdam and Amsterdam for the past year is, in round figures, 38 tons, representing a value of 1,100*l*. The smallness of the trade is almost entirely due to the fact that in this particular trade Dutch spinners and manufacturers are quite able to hold their own under existing conditions. Further proof of this is found in the fact the Dutch spinners are very large exporters to this country of yarns for the production of rope. The consumption of this yarn in the district of Edinburgh and Leith is in round figures 600 tons per annum, of a value of 13,800*l*.

It is clear that as far as competition from this country is concerned there is no necessity whatever for a protective Tariff.

A part of the trade which is still retained in the hands of British manufacturers is the supply of cordage to British ships in Dutch ports, owing to the fact that shipowners find it convenient to purchase their requirements for a year at a time and they are at present able to deliver to these ships ex their home contracts.

The firm suggest that from the point of view of British trade the concession should be made of the right to deliver cordage to British ships in bond free of duty; and they add that from the point of view of Dutch interests it would appear to be in the interest of the Dutch mercantile marine if the precedent set by Germany of exempting from duty rope, cord and ropework required for their own shipping were followed.

Representations against the proposed duty on ropes and cords have also been received from the Chambers of Commerce at *Hull*, *Newcastle*, *Walsall* and *Belfast*.

Tissues and Manufactures thereof.

The *Manchester Chamber of Commerce* note that it is proposed to double the existing duties (*i.e.*, an increase from 5 per cent. to 10 per cent. *ad valorem*) on tissues and piece goods (Tariff No. 348), tapes and ribbons (Tariff No. 349), blankets (Tariff No. 351), and tablecloths, bed linen, &c. (Tariff No. 352). As regards trimmings, embroideries and lace (Tariff No. 350), the existing duty of 5 per cent. *ad valorem* is to be increased to 12 per cent. *al valorem*. In the experience of merchants engaged in these branches of trade, the present duty has proved a serious barrier to the development of trade with the Netherlands, and it is anticipated that the new duties will result in putting an end to 75 per cent. of the trade that is now done. Under present conditions, trade with the Netherlands in cotton goods is done on a very narrow margin of profit.

The *Bradford Chamber of Commerce*, commenting on the proposed increase of the duty on woollen and worsted piece goods from 5 per cent. to 10 per cent. *ad valorem* (Tariff No. 348), point out that large quantities of these tissues, particularly woollen serges, vicunas, meltons, &c., are now produced at Tilburg in Holland, and are exported to this country where they are admitted free of duty, and that these cloths compete very successfully with similar British manufactures not only in this but in other open markets, such as Japan, China, &c. From this it seems clear that the Dutch woollen and worsted trades do not require protection even to the extent of the present 5 per cent. duty.

The proposed increase is bound to be prejudicial to British trade in so far as it will more or less restrict the quantity of these goods exported from this country to the Netherlands.

The *Calico Printers' Association* state that they have a large and valuable trade with the Netherlands in printed cotton piece goods, as also in dyed cottons and printed cotton handkerchiefs. The proposed increase of duty on all these articles from 5 per cent. to 10 per cent. *ad valorem* will, if enacted, undoubtedly affect prejudicially their trade, particularly in the lower-priced goods, although it may not altogether exclude British goods from the Dutch market.

Under the present Tariff and with the increasingly keen competition with continental producers—German and French in particular—it is sufficiently difficult at present to maintain their hold on the market. The number of calico printers in the Netherlands is, in their opinion, and according to the information they have, comparatively very small, and therefore, they imagine, not sufficient to justify any attempt at protection. So long as the duty remains at 5 per cent., their goods can find a sale, even at a price which is higher than the price of similar native products by the amount of the duty and the cost of freight.

The *Leeds Chamber of Commerce* state that the proposed increased duties on textile manufactures will probably curtail substantially the exports of these goods from this country to the Netherlands.

The *Bury Chamber of Commerce* deprecate the proposed increases of duty on blankets and cotton piece goods—branches of trade in which they are particularly interested.

The *Huddersfield Chamber of Commerce* are interested in piece goods (Tariff No. 348) and articles of clothing and apparel (Tariff No. 353). and note that the duty on the latter is to raised from 5 per cent. to 12 per cent. *ad valorem*. These advances in duty will affect the trade in cloths and clothing which are made in large quantities, in very artistic styles, and at very low prices with a small margin of profit, for the use of the working classes in the Netherlands, who will necessarily be obliged to bear the increased cost of the goods resulting from the imposition of higher duties.

The *Dundee Chamber of Commerce* regard the proposed increase of duty on packing cloth from 5 per cent. to 10 per cent. *ad valorem* (Tariff No. 345) as likely to have a very serious effect on the trade of their district with the Netherlands.

Nottingham industries will be adversely affected by the increased duties on lace and lace goods (Tariff No. 350) and curtains (Tariff No. 357); and *Belfast* industries by the increased duties on tablecloths, handkerchiefs, &c. (Tariff No. 352), and apparel (Tariff No. 353).

Representations against the proposed duty of 6 per cent. *ad valorem* on sailcloth and sails, tarpaulin cloth and similar tissues, coverings for waggons, &c., which are at present free of duty, have been received from the *Edinburgh Chamber of Commerce.* It is thought that the proposed duty would kill what is left of a trade which has been decreasing for many years owing to the increasing competition of Dutch and Belgian makers of canvas and to the passing away of the sailing ships.

It is suggested that in the interests of the Dutch mercantile marine, all supplies of sail cloth and the like for Dutch vessels should be admitted in bond free of duty; and that it should be permissible for shipments of the same articles to British vessels in Dutch ports to be consigned in bond free of duty.

Tariff No. 354.—Hats.

The *Luton Chamber of Commerce,* writing with regard to straw hats, state that an increase of the duty from 5 per cent. to 12 per cent. *ad valorem* will inevitably result in an increase of prices to the consumer, and there will be, in the opinion of the Chamber, a diminution in the number sold, especially in the medium and lower priced goods. As the manufacture of straw hats is not carried on to any large extent in the Netherlands, the Chamber hope that it may be found possible to reduce the proposed duty of 12 per cent. They point out that it is probable that a larger revenue would be derived from a lower duty which would not adversely affect the consumption.

The *British Felt Hat Manufacturers' Federation* state that the manufacture of felt hats is not carried on in the Netherlands, so that the proposed increase of duty cannot be designed to afford additional protection to native industry. They regard it as certain that if the new duty of 12 per cent. *ad valorem* is enacted, Dutch consumers will suffer by having to pay enhanced prices for their felt hats.

The *Bury Chamber of Commerce* enter a protest against the proposed increase of the duty on hats.

Tariff Nos. 356 and 357.—Carpeting; and Carpets, Finished or Made-up.

Present duty: 5 per cent. *ad valorem.* Proposed duties: carpeting, 10 per cent. *ad valorem;* carpets, finished or made up, 12 per cent. *ad valorem.*

The *Halifax Chamber of Commerce* have forwarded a letter from a firm in their district in which it is stated that in order to do business with the Netherlands prices have already to be cut fine, labour conditions in the Netherlands being such that Dutch manufacturers can produce very cheaply; and if the increased duties are enacted, British manufacturers will have to quote correspondingly lower prices unless they are to see themselves altogether excluded from the Dutch market.

In a subsequent letter, the Chamber state that the proposed duties if enacted will have a very serious effect on the carpet industry of this country. Cheap chenilles manufactured in the Netherlands compete with British-made tapestry squares, and an increase in the price of the latter by the amount of additional Customs duty would make the imported article approach the price of the native product, and so militate against the sale in the Netherlands.

The *Kidderminster Chamber of Commerce* express the view that if the proposed duty of 12 per cent. *ad valorem* is enacted the sale of British carpets in the Netherlands will be greatly restricted. The increased duty on carpets together with the abolition of the existing duty of 3 per cent. *ad valorem* on woollen yarns for the manufacture of carpets (Tariff No. 341) cannot fail to affect detrimentally the exports of carpets from this country to the Netherlands. The Chamber state that a carpet of a type competing with Kidderminster goods is already manufactured in the Netherlands, and in addition there are a large number of looms turning out a low class of carpets some of which already find their way into the English market.

Representations against the proposed duties on carpets and carpeting have also been received from the *Edinburgh* and *Brighouse Chambers of Commerce.*

Tariff No. 408.—Confectionery.

Present duty: 25 florins per 100 kilogs. net weight. Proposed duty: 5 florins per 100 kilogs., plus the full amount of the excise duty on refined sugar (27 florins per 100 kilogs.) in respect of confectionery containing more than 60 per cent. of sugar.

A communication has been received from the *Manufacturing Confectioners' Alliance,* in which it is pointed out that, *inasmuch as the bulk of the British confectionery sent to the Netherlands contains more than* 60 *per cent. of sugar,* the proposed duty amounts to 32 florins per 100 kilogs. Moreover, it is understood that duty is to be assessed on the combined weight of the goods and packing (except the coarse exterior packing) [Art. 21 of the Tariff Bill], and this, it is calculated, will involve an increase of 10 per cent. The new duty, therefore, would be 32 florins plus 10 per cent., or approximately 35 florins as compared with the existing duty of 25 florins per 100 kilogs.—an increase of 40 per cent.

Such an increase of duty would, in the opinion of experts, certainly destroy British trade with the Netherlands in this class of goods. Dutch importers would lose their business and the State would lose the considerable revenue which it at present derives from imported confectionery.

The Confectioners' Alliance urge that Dutch manufacturers are already sufficiently protected by the fact that British manufacturers of confectionery have to import sugar for

the purposes of their business, and to pay costs of transport and packing on the exportation of the finished article. A considerable portion of the imported sugar is derived from the Netherlands, the United Kingdom Trade Accounts showing that 2,769,110 cwts. were consigned from that country to the United Kingdom in the year 1910. It is to be anticipated that any restriction of the trade of British confectionery manufacturers may lead to a decreased demand for Netherlands sugar.

Representations to a similar effect have been received from the *Glasgow Chamber of Commerce.*

The *London Chamber of Commerce* forward representations to a similar effect. They can see no reason for the modification of the present duty of 25 florins per 100 kilogrammes net weight. They regard the proposed imposition of duty on the combined weight of the goods and packing as open to grave objection, since it might lead buyers, in attempting to continue the importation of British confectionery, to insist on boxes too slight for the weight of the goods contained therein, and thus damage and loss would result. They desire to see a uniform and reasonable rate of duty on the net weight of all confectionery imported into the Netherlands.

Tariff No. 409.—Biscuits.

Present duties: 5.50 florins, 13.50 florins, and 25 florins per 100 kilogrammes, according to the percentage content of sugar. Proposed duties: 3 florins per 100 kilogs., with the addition of $\frac{1}{5}$, $\frac{2}{5}$, $\frac{3}{5}$ or the full amount of the excise duty on refined sugar (27 florins per 100 kilogs.), according to the percentage proportion of sugar.

The subjoined remarks on the subject of biscuits are furnished by the *London Chamber of Commerce:—*

Manufacturers naturally view with alarm any increase in the already high rates of duty which are imposed upon many kinds of biscuits, as there is not the slightest doubt that this would have a very considerable effect upon their trade with the Netherlands, and it is feared that in some instances it would result in the stoppage of trade with that country, as they find that their customers look upon the proposed rates of duty as being quite prohibitive. Apart from this general question, however, firms desire to protest against the principle of charging duty upon the gross weight, instead of upon the net weight, as has hitherto been done. There appears, however, to be some doubt as to whether clause (*a*) in Article 20 of the Tariff Bill means that biscuits, on which there is a fixed duty of 3 florins per 100 kilogs. plus an additional duty calculated upon the percentage of sugar, would come under the heading of those articles which have to pay duty upon the gross weight, and some further information upon this point is desirable; but in any case biscuits which do not contain any sugar, would, it is presumed, only pay 3 florins per 100 kilogs. (although this is not quite clear), and they would therefore be assessed for duty upon the gross weight. The difference between net and gross weights varies according to the nature of the biscuits, but as in the case of some varieties of biscuits the gross weight is almost three times the net weight, it will be seen that this manner of assessing duty is very onerous, more especially in view of the fact that in the case of biscuits the packages are eventually returned to the country of origin. Further, it will be observed that for biscuits which contain more than 60 per cent. of sugar not only the full amount of the excise duty on sugar is proposed to be levied, as though the biscuits were made entirely of sugar, but this is in addition to the general biscuit duty of 3 florins per 100 kilogs., so that two duties are to be levied upon the same article.

Tariff No. 424.—Mustard.

Present duty: 5 per cent. *ad valorem*; proposed duties: packed for retail sale, 25 florins per 100 kilogrammes; other, 3 florins per 100 kilogrammes.

Strong representations against the proposed duties on mustard have been received from the *London Chamber of Commerce* and other sources. The new duty on mustard packed for retail sale, which would be levied on the combined weight of the mustard and the tins, &c., in which it is packed, is stated to be equivalent to no less than 43⅓ per cent. *ad valorem*—an altogether prohibitive rate; whilst the new duty on mustard in casks is equal to about 7¾ per cent. *ad valorem.*

It is pointed out that large quantities of mustard seed are imported into this country from the Netherlands, to a value considerably greater than the manufactured mustard which is exported from the United Kingdom to the Netherlands. If a prohibitive duty is imposed in the Netherlands on manufactured mustard, the inevitable result will be that smaller quantities of Dutch seed will be purchased by British manufacturers, and in this way Dutch seed growers will be adversely affected.

The suggestion has been put forward that, under the necessary measures of control, it might be found advantageous to maintain in force the existing duty of 5 per cent. *ad valorem* in respect of mustard manufactured from Dutch seed. The difficulty of identifying the seed from which mustard is prepared might, perhaps, be surmounted by requiring that proof should be afforded by the exporter of mustard to the Netherlands in the shape of bills of lading, showing that mustard seed has previously been imported by him from the Netherlands to a value greater than that of the prepared mustard exported to the Netherlands.

Tariff No. 442.—Cycles; Tariff No. 443.—Motor Cycles and Motor Cars; Tariff No. 478 (c).—Tyres for Cycles and Carriages.

Present duty: 5 per cent. *ad valorem* in each case. Proposed duties: 10 per cent. or 12 per cent. *ad valorem*.

The proposed increased duties are represented as likely to affect Coventry industries adversely. A duty of 10 per cent. on *cycle tyres* will kill British trade with the Netherlands in these articles. A Coventry firm expresses the view that the duty on cycles should be levied either so much on each machine or on a weight basis, instead of *ad valorem*.

The *Coventry Chamber* consider generally that, from the point of view of Dutch interests, the raising of the Tariff *ad valorem* will encourage traders in the Netherlands to buy inferior articles and to neglect the better class of goods, and this will practically make competition very much harder than it is at present through the preference given to the cheap and low-priced articles.

The *Nottingham Chamber of Commerce* would welcome any reduction of the proposed duties on cycles, motor cycles and motor cars.

Miscellaneous.

The proposed alterations of duty on the undermentioned articles are referred to by various Chambers of Commerce as likely to affect adversely the trade of their respective districts.

No. in Proposed Tariff.	Articles.	Rates of Duty.		Chamber of Commerce.	Remarks (if any).
		Present.	Proposed.		
			Fls. cts. *Each*		
3	Horses for slaughter	Free	3 00	Leith	
	Iron and steel:				
180	Cocks; also standpipes, outlet cocks, plug-boxes for fire-pipes, hydrants, and similar parts of gas and water installations	Free	6% *ad val.*	Keighley	
187	Articles and manufactures of iron, steel, or tinplate, not separately mentioned:				
	(*b*) Galvanised, coated with tin, copper, lead or bronze, varnished, painted, polished, lacquered, enamelled, nickelled, silvered or gilt, printed or otherwise ornamented, not separately mentioned	5% *ad val.*	12% *ad val.*	Walsall	These Tariff headings are presumed to refer, among other articles, to harness furniture, buckles, bits, spurs, stirrups, &c. It is thought that the proposed duty would seriously affect the export trade.
	Copper, brass and bronze:				
195	Articles and manufactures of copper, brass and bronze, not separately mentioned:				
	(*b*) Polished, lacquered, varnished, painted, nickelled, silvered, gilt or otherwise made up or ornamented, not separately mentioned ...	5% *ad val.*	12% *ad val.*	Walsall	
	Tin:				
208	Articles of tin:				
	(*a*) Roughly worked, or more highly wrought, in so far as they are not tariffed at a higher rate below ...	5% *ad val.*	10% *ad val.*	Sheffield	The heavy increase would be prejudicial to the Sheffield electro-plate trade.
	(*b*) Polished, bronzed, varnished, painted, lacquered, or coated with other metals		12% *ad val.*	Walsall	No. 213 is presumed to refer among other things to harness furniture of nickel, in which Walsall is interested.
213	Articles of nickel	5% *ad val.*	12% *ad val.*	(213)	
			Per 100 *kilogs.*		
228	Husked or broken grain, not separately mentioned	Free	0 40	Leith	
230	Malt	Free	0 30	Leith	
280(*b*)	Vegetable oils (not volatile), and vegetable fats — other than those mentioned in Tariff No. 280(*a*)	*Per* 100 *kilogs.* 0 55	0 65	London Colour, Paint, Oil, and Varnish Trades' Association.	
283	Animal oils, not separately mentioned:				
	(*a*) Edible lard and suet oil...	0 55	0 65		
284	Fish oils, not separately mentioned:			Leith, Aberdeen; London Colour, Paint, Oil, and Varnish Trades' Association.	Fish oil is exported from Aberdeen in barrels and would be thus dutiable at 65 cts. per 100 kilogs., as also would fish oil stearin, of which a considerable amount is exported from Aberdeen.
	(*a*) Put up for retail sale ...	Free	2 00		
	(*b*) Other		0 65		
291	Lubricating oils and grease for vehicles, &c.:	*Per* 100 *kilogs.*			
	(*a*) In the packages in which they are sold for immediate use	5% *ad val.*	1 50	Leith; London Colour, Paint, Oil, and Varnish Trades' Association.	
c	(*b*) Other	0 55	1 50		

PROPOSED NEW CUSTOMS TARIFF FOR THE NETHERLANDS.—SUMMARY OF REPRESENTATIONS.

No. in Proposed Tariff.	Articles.	Rates of Duty.		Chamber of Commerce.	Remarks (if any).
		Present.	Proposed.		
			Fls. cts. *Per* 100 *kilogs.*		
292	Creosote, carbolic acid, creolin, naphthalin and similar materials for removing dirt and preserving from decay, which are obtained from the distillation of tar : (*a*) In the packing in which they are sold for immediate use ... ... (*b*) Other	0 55	1 50 0 65	Aberdeen	
293	Blacking, polishing wax, polishing powder, and similar materials for polishing and scouring ...	5% *ad val.** Free†	12% *ad val.*	London Colour, Paint, Oil, and Varnish Trades' Association.	
309	Doors, window frames, window sills, mantel-pieces, staircases, door-handles and parts thereof, mouldings, and other kinds of carpenters' work for building...	5% *ad val.*	10% *ad val.*	Keighley	
328	Hides and skins, tanned or prepared in the hair or wool ...	5% *ad val.*	6% *ad val.*	Newcastle	
329	Furriers' wares	5% *ad val.*	12% *ad val.*	Keighley	
330	Sole and strap leather, not elsewhere mentioned	Free	Various	Nottingham	
331(*e*)	Harness leather, all other kinds...	Free	6% *ad val.*	Walsall Leeds	Proposed duty would tend to restrict trade (Leeds).
332	Chamois leather	Free	6% *ad val.*	Nottingham	
335	Saddlemakers' wares and trunkmakers' wares, made of leather, wood, cane, tissues, or other materials	5% *ad val.*	12% *ad val.*		
337	Purses, pocket books, portfolios, cigar cases, and similar articles of leather	5% *ad val.*	12% *ad val.*	Walsall	The proposed increases will seriously affect the existing export trade.
338	Manufactures of leather, not separately mentioned	5% *ad val.*	12% *ad val.*		
342(*b*)	Yarn of wool or mixed with wool, not specially mentioned, twisted, of two or more threads, of a wholesale price of more than 3 florins per kilog. ...	3% *ad val.*	6% *ad val.*	Nottingham, Keighley.	
			Per 100 *kilogs.*		
360	Firebrick	Free or 5% *ad val.*	0 20	Leith, Newcastle, Sheffield.	The proposed new duty is stated to be equivalent to 15 per cent. *ad valorem* on the value of the goods at the works in England. The Sheffield Chamber consider that this duty will not only be a burden to British traders, but will also be a burden to the Dutch, firebrick being a raw material for the building industry and not being, as far as the Chamber know, manufactured in the Netherlands.
363(*b*)	Fireproof tiles : In relief... ... ... Not separately mentioned ...	5% *ad val.* 5% *ad val.*	0 30 0 20	Newcastle.	
446	(*b*) Boilers ; (*c*) Pumps and pump appliances for liquids and gas ; (*d*) Refrigerating machines ; (*e*) Air compressors ... ... all including the instruments, pipes, fittings, and reservoirs belonging to them and imported at the same time	Free	6% *ad val.*		
447	Accessories for steam, water, and ventilating installations and the like, such as cocks, shut-off valves, steam separators, steam traps, &c.	Free	6% *ad val.*	Keighley	
449	Dynamos and electromotors ...	Free	3% *ad val.*		
455	Parts of driving machinery, such as axles, couplings, crank shaft bearings, transmission belts, &c.	Free	6% *ad val.*		
470	Beds and mattresses	5% *ad val.*	12% *ad val.*		
*ex*474	Lead shot	Free	12% *ad val.*	London	Proposed duty would seriously injure the trade.

* In boxes, bottles and other small packages. † Other.

No. in Proposed Tariff.	Articles.	Rates of Duty.		Chamber of Commerce.	Remarks (if any).
		Present.	Proposed.		
475	Knives, scissors and other kinds of cutlery, not separately mentioned	5% *ad val.*	12% *ad val.*	Sheffield, Leeds	Sheffield cutlery is subjected to the keen competition of German cutlery which is imported into the Netherlands market with geographical advantages, and, being lower in price, the proposed duty will have the effect of increasing the difficulties of Sheffield cutlery in competing with it.
*ex*479 (*b*)	Celluloid cycle accessories ...	5% *ad val.*	12% *ad val.*	Coventry	Celluloid gear cases, chain covers, inflators and handle grips are exported to the Netherlands and are in competition with a cheaper grade of German articles. The raising of the *ad valorem* duty is considered an unfair handicap, as the cheaper German goods will pay less per article than the British; this, it is urged, will foster trade in inferior goods and discourage goods of the best make.
480(*b*)	Articles of bone, whalebone or horn, not separately mentioned	5% *ad val.*	12% *ad val.*	Aberdeen	This increase will very severely affect one of the largest industries in Aberdeen—the Aberdeen Comb Works Company. It is very difficult, even at the existing rate of duty, to send goods into the Netherlands, but a rate of 12 % will practically destroy the Company's trade with that country.

PROPOSED NEW CUSTOMS TARIFF FOR THE NETHERLANDS.—(2) MEMORANDUM ON THE REMODELLED BILL.

A summary of the communications received from Chambers of Commerce and other representative bodies with regard to the proposed new Dutch Tariff was adopted by the Committee at a meeting on the 6th July, 1911, and formed the basis of a report to the Board of Trade. At a meeting held on the 25th January, 1912, the Committee were informed that representations based on their Report—in which the summary of the views of Chambers of Commerce was incorporated—had been made to the Dutch Government.

The Committee of the Second Chamber of the Netherlands Legislature, which for the past year has been examining the Government's Tariff Bill, has now issued its Report. This Report embodies a Revised Bill, containing the amendments agreed to by the Committee and the Minister of Finance. In cases where the Minister and the Committee failed to agree, the Government's view, as expressed by the latter, is reproduced in the Revised Bill, which is, accordingly, the new Government Bill.

A Parliamentary Paper containing a translation of the proposed measure in its present form has recently been distributed by the Board of Trade to the Chambers of Commerce and Trade Associations which were consulted with regard to the original Bill, together with a circular letter inviting their observations respecting the amendments now introduced in the original proposals.

In the case of most of the articles mentioned in the Report on the Tariff Bill presented by the Committee to the Board of Trade in July, 1911, no change has been made in the rates of duty originally proposed. However, a suggestion contained in that Report as to *fat for industrial purposes* has been met by an amended wording of the Bill; the proposed duty *on packing cloth* has been reduced (this being the only alteration made in the "Textile" Section of the Bill); a presumably favourable change has been made as regards the assessment of excise duty on sugar contained in *biscuits*; and the proposed duties on *husked or broken grain* and on *fish oils* have been cancelled, and exemption from duty substituted.

The most favourable change in the original proposals is probably that relating to the dutiable weight of imported goods. Under the first Bill, the dutiable (net) weight of goods was to be the gross weight decreased by the weight of the outer (coarse) packing only. This meant that the duty applicable to the goods, according to kind, was to be assessed on the combined weight of goods and interior packing. This objectionable provision now disappears. The tare is to be fixed for each class of goods, and if the importer is dissatisfied with the legal tare he may pay duty on the net weight as declared by him, or as ascertained by the Customs. Certain kinds of packing are to be free of duty, including, apparently, such things as biscuit tins and soldered tins in which preserved goods are imported. Other packing is to pay 12 per cent. *ad valorem*.

On the other hand, the rates of duty originally proposed for *iron castings, cycles and motor cars, dynamos and electromotors* and *proprietary medicines* (secret remedies) have been increased.

October, 1912.

APPENDIX VII.

REVISION OF THE SPANISH VALUATION TARIFF.—(1) MEMORANDUM AS TO REPRESENTATIONS.*

A circular letter was addressed to the principal Chambers of Commerce and Trade Associations on November 5th, 1910, calling attention to the appointment of a Commission to revise the valuations of goods taken in 1906 as the bases for the assessment of duties in framing the existing Spanish Customs Tariff, and inviting such suggestions for alterations in those valuations as the Chambers of Commerce and Trade Associations might desire to put forward.

This circular letter was despatched to 57 Chambers of Commerce, and replies from 25 were received. Of this number, the following 12 Chambers submitted definite suggestions for the modification of the 1906 tariff valuations :—Bradford, Coventry, Edinburgh, Halifax, Leeds, London, Liverpool, Manchester, Middlesbrough, Newcastle and Gateshead, Sheffield, and Swansea ; whilst the remaining 13 Chambers had no suggestions to offer. From the 13 Trade Associations consulted, 10 replies were received. Five Associations forwarded proposals for new tariff valuations, and the remaining five stated that they had no recommendations to make.

A Memorandum with a summary of the representations received from the above-mentioned bodies, and of a few further representations made independently by British firms, was prepared, and followed by a short supplementary Memorandum dealing with some cases of disputes between British firms and the Spanish Customs authorities as to the tariff classification of goods, which have been referred to the Board since the existing Spanish Tariff came into force in July, 1906. These cases had already, for the most part, formed the subject of representations to the Spanish Government by His Majesty's Embassy at Madrid, but it was considered desirable to take advantage of the opportunity afforded by the present tariff revision, to make renewed representations with regard thereto. The Memoranda are fully set out in the Annex.

Copies of these Memoranda, which had been approved by the Board of Trade, were transmitted, through the Foreign Office, to His Majesty's Ambassador at Madrid, and it is understood that a statement based on the Memoranda was submitted to the Spanish Government by Sir M. de Bunsen.

February, 1911.

ANNEX.

SUMMARY OF REPRESENTATIONS RECEIVED BY THE BOARD OF TRADE WITH REGARD TO THE REVISION OF THE SPANISH VALUATION TARIFF.

Class I.—Stones, Earths, Minerals, Glasswares, and Ceramic Products.

GROUP II.—MINERAL FUEL.

The *Swansea* Chamber of Commerce suggest that the valuation assigned to patent fue (*aglomerados*), which is now 32 pesetas per 1,000 kilogrammes (Tariff No. 17), should properly be the same as that assigned to coal, viz., 24 pesetas per 1,000 kilogrammes (Tariff No. 16). The Chamber point out in support of their suggestion that patent fuel is simply small coal with the addition of a little agglomerating material, and that it is used for exactly the same purposes as coal.

GROUP III.—SCHISTS, BITUMENS AND PRODUCTS THEREOF.

In a report which has been received from the Chemical Section of the *Manchester* Chamber of Commerce, it is submitted that the present valuation of 7 pesetas per 100 kilogrammes for mineral pitch and unrefined creosote (*ex* Tariff No. 18), should be reduced to 5 pesetas per 100 kilogrammes.

GROUP V.—CRYSTAL AND GLASSWARE.

Representations with regard to the high valuations assigned to glass coming under Tariff Nos. 31 and 35 have been received from the *London* Chamber of Commerce. These two Tariff Nos., with the corresponding valuations, are as follows :—

		Pesetas.
31. Plate and sheet glass and crystal, curved or not, from 4 to 12 millim, inclusive, in thickness, coloured or not, plain or with relief work ...	100 kilogrammes	135.00
35. Glass and crystal, coated with quicksilver, silvered or nickelled	„	200.00

The Chamber state, with regard to Tariff No. 31, that the present valuation is equal to 30·7*d.* per superficial foot in the case of glass $\frac{1}{4}$ inch (about 6 mm.) in thickness. The Chamber are informed that in France, Germany and other Continental countries, polished plate glass (the kind of the highest value) ranges in price from 20*d.* per superficial foot in the case of plates of 1 square metre in area to 24*d.* per superficial foot in the case of plates of 10 square metres in area. It is therefore suggested that an average of 22*d.* per superficial foot, or 96 pesetas per 100 kilogrammes, would be a fair valuation for glass falling under No. 31.

With regard to Tariff No. 35, a similar objection is raised, viz., that the valuation applies to glass of all areas. It is considered that a valuation of 130 pesetas per 100 kilogrammes, in lieu of the present valuation of 200 pesetas, would be fair and reasonable.

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* *Vide* page 9, *supra*.

SPANISH VALUATION TARIFF.—SUMMARY OF REPRESENTATIONS.

GROUP VI.—EARTHENWARE, CHINAWARE, PORCELAIN.

On behalf of manufacturers of enamelled fireclay goods, the *London* Chamber of Commerce point out that it is unfair to classify these goods with fine white earthenware. Enamelled fireclay goods are composed of a very common quality of clay having a coating or covering of white enamel, and under this category come such heavy articles as fireclay baths, urinal ranges, closets, &c., for use in places where such pieces are apt to get rough treatment. For instance, a closet basin made of fireclay weighs about double as much as a similar piece made of fine white earthenware, as usually fixed for better class use. It is therefore suggested that the present Tariff No. 42, which includes both earthenware and fireclay articles, should be divided, and that either a new Tariff heading should be raised for fireclay goods, or failing this, that glazed fireclay goods should be included under Tariff No. 39, under which the duty is 5 pesetas per 100 kilogrammes, whereas all goods falling under No. 42 pay duty at the rate of 24 pesetas per 100 kilogrammes. It is also desired to call attention to the case of "Liverpool" hoppers and traps. These goods are classified under Tariff No. 42, and in consequence the duty amounts to some 80 per cent. of the f.o.b. value of the goods.

[NOTE.—The present duty under No. 42 amounts to 40 per cent. of the official valuation.]

Class II.—Metals, and all Manufactures containing Metal as a Prime Element.

GROUP II.—IRON AND STEEL, UNMANUFACTURED.

With regard to pig iron (Tariff No. 50), the *Middlesbrough* Chamber of Commerce state that the average value of No. 3 Cleveland pig iron (the standard) delivered at a Spanish port was 55*s.* 6*d.* per ton, equal to 6.80 pesetas per 100 kilogrammes, for the years 1903–1905, as compared with 61*s.* 6*d.* per ton, equal to 7.60 pesetas per 100 kilogrammes, for the years 1907–1909. The existing official valuation for this article is 9.50 pesetas per 100 kilogrammes—considerably in excess of the average value of the standard iron produced by North of England firms.

The *Sheffield* Chamber of Commerce consider that the valuation assigned to pig iron is too high, and should be reduced to 8 pesetas. This, it will be observed, is in close agreement with the information furnished by the Middlesbrough Chamber.

Representations with regard to the valuations now assigned to iron and steel plates under Tariff Nos. 59 and 60 have been received from the *Welsh Plate and Sheet Manufacturers' Association* representing 51 sheet and tinplate works.

The present valuations are as follows :—

		Pesetas.
59. Iron and steel plates, polished, engraved, galvanised, coated with lead, perforated, indented, corrugated, or worked in any other manner, but not manufactured, and polished bars	100 kilogrammes	32.00
60. Ditto, coated with tin, including tinplate, not manufactured	„	37.00

The Association point out that the selling price of polished plates (commercially known as finished black plates) is lower than that of galvanised plates and plates coated with lead (the latter being known commercially as terne plates).

They consequently suggest the following subdivision and valuations, the latter being based on the average values in Spanish ports during the last three years :—

		Pesetas.
Finished black plates	100 kilogrammes	27
Galvanised sheets ... ... Terne plates		31

If the suggested subdivision is impracticable, the Association suggest a valuation of 30 pesetas per 100 kilogrammes for the plates included in No. 59 in its present form.

The Association are further of opinion that the valuation for tinplates (No. 60) should be reduced from 37 to 33 pesetas per 100 kilogrammes.

GROUP III.—MANUFACTURES OF WROUGHT OR CAST IRON AND STEEL.

C.—*Wire.*

Representations with regard to the present valuation of 30 pesetas per 100 kilogrammes fixed for iron or steel wire from 1 to 5 millimetres in thickness (Tariff No. 93), have been received from the *Halifax* Chamber of Commerce. This valuation is stated to be very high, and out of all proportion to the valuation of 18 pesetas per 100 kilogrammes fixed for wire more than 5 millimetres in thickness. It is suggested that the valuation under Tariff No. 93 should properly be reduced to 25 pesetas per 100 kilogrammes.

The *Edinburgh* Chamber of Commerce forward a letter from one of their members whose firm are manufacturers of iron and steel wire rope, in which it is stated that the valuation of 80 pesetas per 100 kilogrammes assigned to this article (Tariff No. 95) is too high. This firm suggest that wire rope should be classified (as is wire) according to thickness. The classification and valuations submitted by the firm are as follows :—

		Suggested Valuation.
Rope of iron or steel wire having a diameter—		Pesetas.
Of 8 millimetres or less	100 kilogrammes	80.00
Of over 8 millimetres up to 25 millimetres	„	60.00
Of over 25 millimetres	„	50.00

A communication has also been received from a Glasgow firm interested in the export of wire ropes to Spain, who are likewise of opinion that the present valuation is too high. They would estimate the average value of wire rope delivered at Spanish ports to be approximately 25*s.* per cwt., or about 62 pesetas per 100 kilogrammes.

D.—*Hardware.*

With regard to saws and files (Tariff No. 116), the *Sheffield* Chamber of Commerce state that the present valuation of 200 pesetas per 100 kilogrammes is much too high. The prices of these goods have fallen of late years owing to the introduction of methods of manufacture by machinery, and the valuations should not exceed from 80 to 100 pesetas per 100 kilogrammes, the smaller sizes being of the higher value.

For tools other than those included in Tariff Nos. 116 and 117, the present valuations are 150 pesetas per 100 kilogrammes for those weighing more than 1 kilogramme (No. 118), and 200 pesetas per 100 kilogrammes for those weighing 1 kilogramme or less (No. 119). The valuations for goods falling under these Tariff headings, such as hammers, picks, shovels, hoes and similar articles, should not, in the opinion of the *Sheffield* Chamber, exceed from 50 to 75 pesetas per 100 kilogrammes; and the present distinction according to weight might well be abolished. The prices of these articles are stated to have fallen in recent years for the reason indicated above.

E.—*Small Wares.*

The *Sheffield* Chamber of Commerce complain of the valuation of 10 pesetas per kilogramme assigned to pocket cutlery under Tariff No. 130. The value of this pocket cutlery does not, they state, exceed from 5 to 7 pesetas per kilogramme; and the effect of the existing valuation is to cripple the trade.

GROUP IV.—COPPER AND ALLOYS THEREOF.

Under Nos. 157 and 158 of the Tariff, articles of table service and domestic ornaments of copper or of copper alloy, are valued at 20 pesetas per kilogramme if they are not nickelled, gilt or silvered; and 30 pesetas per kilogramme, if they are nickelled gilt or silvered. According to the *Sheffield* Chamber of Commerce these valuations are double what they should be.

Class III.—Substances employed in Pharmacy, Perfumery, and Chemical Industries.

GROUP I.—SIMPLE DRUGS.

The *Society of Chemical Industry* suggest a valuation of 75 pesetas per 100 kilogrammes for cotton, maize, and linseed oils, which are at present classed under Tariff No. 181 (other vegetable oils, except olive oil) with a valuation of 90 pesetas per 100 kilogrammes.

GROUP II.—COLOURS, DYES, AND VARNISHES.

Representations with regard to the colours included in Nos. 195 and 196 of the Tariff have been received from the *London Colour, Paint, Oil and Varnish Trades' Association*. The valuations fixed in 1906 were as follows:—

			Pesetas.
195.	Mineral colours, powdered or in lumps, and those prepared with water	100 kilogrammes	60.00
196.	Colours prepared with oils, varnish, glue, or any other substance, liquid, in paste, or solid ...	„	150.00

The Association state that the values of the colours coming under No. 195 range from 75 pesetas down to 30 pesetas per 100 kilogrammes, and the values of by far the larger proportion of such colours range from 50 pesetas per 100 kilogrammes downwards.

As regards Tariff No. 196, the Association state that the only article of importance of which the value would approximate to or exceed 150 pesetas per 100 kilogrammes is enamel prepared from fine colours with varnish. The value at Spanish ports of cheap colours ground to a paste in oil, composed of such pigments as white lead, zinc white, vegetable black, earth colours and chemically made colours, reduced with cheap minerals such as whiting or barytes, is 40 pesetas per 100 kilogrammes; and that of cheap liquid paint made from colours ground in oil, as described above, and thinned ready for use with oil and spirit, is 75 pesetas per 100 kilogrammes.

It would be equitable, therefore, to subdivide Tariff No. 196, retaining the present valuation for varnish enamels and the more expensive classes of colours, and assigning a much lower valuation (say 60 pesetas per 100 kilogrammes) to the cheaper colours of which examples are given in the preceding paragraph.

The *London* Chamber of Commerce consider that the valuations now assigned to varnishes (Tariff Nos. 193 and 194) are too high. The present valuations and that submitted by the Chamber are shown below:—

Tariff No.	Articles.	Present Valuation.	Valuation suggested by the London Chamber of Commerce.
		Pesetas. *Per* 100 *Kilogrammes.*	Pesetas. *Per* 100 *Kilogrammes.*
193	Spirit varnishes	250.00	150.00
194	Other varnishes	200.00	

The Chamber also complain of the assessment of duty on varnishes (30 pesetas per 100 kilogrammes) and on colours under No. 196 (25 pesetas per 100 kilogrammes) on the *gross* weight. This brings the duties up to the prohibitive rates of about 40 pesetas and 37.50 pesetas respectively. It is contended that to charge duty on the gross weight handicaps British exporters who are obliged to use very strong and heavy cases for carriage by sea, whilst Continental manufacturers can despatch to Spain by rail in light cases or crates.

SPANISH VALUATION TARIFF.—SUMMARY OF REPRESENTATIONS.

GROUP III.—CHEMICAL PRODUCTS.

The *Newcastle and Gateshead* Chamber of Commerce have forwarded suggestions for the reduction of the valuations assigned to silicate of soda (Tariff No. 217), chloride of lime (Tariff No. 221), sulphate of soda (Tariff No. 235), and hyposulphite of soda (classed under Tariff No. 236: other chemical products not specified in the Tariff). The Chamber state that the average values of these chemicals at Spanish ports during the last three years have not exceeded 7*l.* per ton in the case of of silicate and hyposulphite of soda, 6*l.* per ton in the case of chloride of lime, and 3*l.* per ton in the case of sulphate of soda. On this basis, therefore, the new valuations for these goods should not exceed those set out in the fourth column of the subjoined statement :—

Tariff No.	Articles.	Present Valuation.	New Valuation should not exceed :—
		Pesetas. *Per* 100 *Kilogrammes.*	Pesetas. *Per* 100 *Kilogrammes.*
Ex 217	Silicate of soda	20.00	17.50
Ex 221	Chloride of lime	30.00	15.00
Ex 235	Sulphate of soda	20.00	7.50
Ex 236*	Hyposulphite of soda	100.00	17.50

* Other chemical products, not specified in the Tariff.

Some suggestions for the reduction of the valuations now assigned to a number of chemical products have been received from the Chemical Section of the *Manchester* Chamber of Commerce. These are brought together in the subjoined statement. It will be observed that the suggested valuations for chloride of lime and sulphate of soda are slightly lower than those submitted by the *Newcastle and Gateshead* Chamber of Commerce.

Tariff No.	Articles.	Present Valuation.	Valuation submitted by the Manchester Chamber of Commerce.
		Pesetas. *Per* 100 *Kilogrammes.*	Pesetas. *Per* 100 *Kilogrammes.*
205	Acetic and pyroligneous acids	150.00	37.00 to 98.00 according to quality and strength.
Ex 206	Tartaric acid ... ... (NOTE.—The values of citric and tartaric acids are stated to fluctuate considerably.)	300.00	225.00
Ex 209	Phenic acid	150.00	25.00 to 75.00 according to the form and the strength.
Ex 213	Sulphate of magnesia	15.00	9.00
216	Sulphur, ground	20.00	14.00
	Flowers of sulphur		16.50
217	Alkaline carbonates, borates, and silicates; salts of ammonia, except sulphate. (NOTE.—This heading includes articles of varied values, and would be better subdivided. As an average, the present valuation is regarded as excessive.)	20.00	(*See* Note).
Ex 219	Chlorates of potassium and sodium	100.00	80.00
221	Chloride of lime and chloride of calcium	30.00	12.00
230	Oxides of lead	50.00	40.00
Ex 234	Caustic soda	30.00	23.00
Ex 235	Sulphate of soda and chloride of magnesia	20.00	7.00

GROUP IV.—MISCELLANEOUS.

For wheat starch (*ex* Tariff No. 242) the Chemical Section of the *Manchester* Chamber of Commerce submit a valuation of 43 pesetas; for dextrine (*ex* Tariff No. 244) 35 pesetas; and for paraffin wax (as typical of mineral and vegetable wax in general, comprised in Tariff No. 247), from 45 up to 90 pesetas—per 100 kilogrammes in each case. The present valuations are 60 pesetas, 40 pesetas, and 120 pesetas, respectively.

Toilet soap is classed under No. 255 of the Customs Tariff,—perfumery, other than alcoholic. The valuation is 8 pesetas per kilogramme, and the duty, 2.40 pesetas per kilogramme, or 30 per cent. on the valuation.

The *London* Chamber of Commerce state that an ordinary family toilet soap in England is sold at from 2*l.* to 3*l.* per cwt. (from 1 peseta to 1½ pesetas per kilogramme). Even when the necessary additions have been made for costs of packing and transport to Spain, the present duty is enormously in excess of the nominal 30 per cent. *ad valorem*, and renders trade with Spain quite impossible.

It is desirable that a new Tariff heading should be raised for toilet soaps, with a valuation very much lower than 8 pesetas per kilogramme.

Class IV.—Cotton and Manufactures thereof.

GROUP II.—TISSUES AND TRIMMINGS OF COTTON.

According to a report which has been received from the *Manchester* Chamber of Commerce, reduced valuations should, having regard to the basis of the present Tariff revision, be assigned to the

cotton piece goods included under Nos. 272, 276, and 277 of the Tariff. The present and suggested new valuations are shown in the following statement:—

Tariff No.	Articles.	Present Valuation.	Valuation suggested by Manchester Chamber of Commerce.
		Pesetas. *Per Kilogramme.*	Pesetas. *Per Kilogramme.*
	Cotton tissues, plain or twilled, unbleached, bleached, or dyed, weighing from 80 to 120 grammes inclusive per square metre:—		
272	Up to 20 threads	6.50	5.20
	Ditto, ditto, weighing less than 80 grammes per square metre:—		
276	Up to 20 threads	10.00	6.00
277	From 21 to 30 threads	13.00	9.50

Particulars with regard to the incidence of the present duty on fancy cotton cloths (figured tissues) are furnished, through the *Manchester* Chamber of Commerce, by a firm who ship this class of goods to Spain.

These particulars relate to Tariff No. 294: cotton tissues figured in the loom, weighing up to 150 grammes per square metre. The present valuation is 25 pesetas per kilogramme, and the duty levied, 8.50 pesetas per kilogramme, is nominally 34 per cent. *ad valorem*. The firm give the values at the Spanish frontier of eight different tissues* falling under No. 294, and on these values the present duty amounts to from 74 to 143 per cent. Details are set out in the subjoined statement:—

———	Weight per Square Metre.	Value per Kilogramme, Spanish Frontier.	Percentage Incidence of Present Duty (8.50 *Pesetas* per Kilogramme) on the Values shown.
	Grammes.	*Pesetas.*	*Per cent.*
No. 1	66	6.25	135
„ 2	108	5.95	143
„ 3	85	8.25	103
„ 4	68	7.30	116
„ 5	71	11.45	74
„ 6	68	11.10	76
„ 7	77	8.10	105
„ 8	92	7.75	109

Class VI.—Wool, Horsehair, and other Hair, and Manufactures thereof.

GROUP III.—TISSUES.

A communication has been received from the *Halifax* Chamber of Commerce with regard to carpets of wool or hair (Tariff Nos. 351 and 352). The present tariff classification and valuations are as follows:—

351.	Carpets of wool or hair, with or without admixture of vegetable materials, the width of the piece being greater than 1.50 metres	Kilogramme	Pesetas. 6.00
352.	The same, the width being 1.50 metres or less ...	„	5.00

In the first place, objection is raised to the present division into only two categories according to width, *i.e.*, over and under 1.50 metres. Qualities differ very much in price, and other things besides weight are factors affecting the price of carpets. The classification now in force, it is alleged, presses unduly on the lower qualities—in fact it excludes them almost entirely from the Spanish market; and as the better qualities of carpets are used in Spain only to a very small extent, English manufacturers practically lose what might be the chief part of their trade with Spain.

The present rates of duty on carpets amount to 50 per cent. (on the official valuation) in the case of carpets falling under No. 351, and 45 per cent. in the case of carpets falling under No. 352. In this connection the Halifax Chamber forward a statement furnished by a firm in their district which shows that the present duties under these Tariff numbers are, in a majority of cases, a good deal higher than 50 per cent. and 45 per cent., respectively, no values at Spanish ports. The particulars furnished indicate percentages ranging from 54 to 93 in the case of most carpets falling under No. 351, and from 47 to 70 in the case of some classes falling under No. 352.

The *Bradford* Chamber of Commerce state that the valuations assigned to tissues of pure wool, and tissues of wool having all the warp or the weft of cotton, are excessive, and have had a serious effect on trade between the Bradford district and Spain.

The Chamber have furnished samples of various tissues falling under Nos. 357–358 and 361–363 of the Spanish Tariff, which are stated to be thoroughly representative of the exports to Spain during the last few years, together with particulars of the values of these tissues delivered at Spanish ports. It will be observed from the subjoined summary table that the average values indicated by the Chamber are in all cases lower, and, except in the case of Tariff No. 363, considerably lower than the official values fixed in 1906.

* Samples of the eight tissues in question were furnished by the firm.

SPANISH VALUATION TARIFF.—SUMMARY OF REPRESENTATIONS.

Tariff No.	Articles.	Valuations fixed in 1906.	Average Values during the last few years, according to the Bradford Chamber of Commerce.
		Pesetas. *Per Kilogramme.*	Pesetas. *Per Kilogramme.*
	Tissues of pure wool, not specially mentioned, weighing per square metre :—		
357	Not more than 150 grammes	28.00	12.08
358	From 151 to 250 grammes	24.00	8.33
	Tissues of wool, having all the warp or the weft of cotton, weighing per square metre :—		
361	Not more than 150 grammes	20.00	13.43
362	From 151 to 250 grammes	16.00	11.00
363	From 251 to 450 grammes	13.00	12.21

Class XI.—Instruments, Machines, and Apparatus employed in Agriculture, Industry, and Transport.

GROUP II.—ELECTRICAL MATERIALS.

The present valuations for dynamos, &c., under Tariff Nos. 525–526 are as follows :—

525.	Dynamos, electromotors, induction coils, resistance boxes, transformers, governors, switch-boards, and cut-outs, weighing up to 400 kilogrammes inclusive, and component parts of the same ...	100 kilogrammes	Pesetas. 450.00
526.	Ditto, 401 kilogrammes and upwards	,,	250.00

According to the *Leeds* Chamber of Commerce, the value of these goods at Spanish ports varies from 50*l.* to 125*l.* per ton, *i.e.*, approximately, from 125 to 315 pesetas per 100 kilogrammes.

GROUP III.—APPARATUS AND MACHINERY.

The *Agricultural Engineers' Association* express the hope that in no circumstances will the present valuation of 100 pesetas per 100 kilogrammes for agricultural machines (Tariff No. 538) be raised. This valuation, they state, is already rather high, particularly in the case of such articles as ploughs and harrows.

The present valuations for the articles included under Nos. 539, 541, and 543 of the Tariff, and for petrol engines included in No. 542, are regarded by the *Sheffield* Chamber of Commerce as excessive. The Chamber suggest that the valuations ought not to exceed those set out in the fourth column of the following statement :—

Tariff No.	Articles.	Present Valuation.	Valuation should not exceed :—
		Pesetas. *Per* 100 *Kilogrammes.*	Pesetas. *Per* 100 *Kilogrammes.*
539	Steam and gas engines, fixed, without boilers or flywheels, and separate parts for the same	150.00	107
541	Steam generators, multi-tubular, gasogenes, and separate parts for the same	125.00	81
Ex 542	Petrol engines	200.00	107
543	Flywheels for machinery of all kinds	45.00	35

The *Agricultural Engineers' Association* consider that the valuation assigned to engines included under Tariff Nos. 539 and 542 (No. 542 comprises steam and gas engines, semi-fixed, with their boilers; petrol, compressed air, and other similar engines, and separate parts for the same, except flywheels) should be 100 pesetas per 100 kilogrammes, as this is a fair average value, some engines included under those Nos. being of slightly higher and some of slightly lower value.

The *London* Chamber of Commerce forward particulars of a few typical shipments of water-tube boilers falling under No. 541 of the Tariff, showing that the present valuation of 125 pesetas per 100 kilogrammes is considerably in excess of what it should be :—

Date of Shipment.	Weight.	Values at Spanish Port (including Landing Charges).	Official Values at 125 Pesetas per 100 Kilogrammes.	Official Values are in Excess of Actual Values by :—
	Kilogrammes.	*Pesetas.*	*Pesetas.*	*Per Cent.*
1908	18,290	19,605	22,862	16½
1908	16,260	15,807	20,325	28½
1908	26,163	27,807	32,703	17½
1909	8,128	7,253	10,162	40
1910	19,812	19,342	24,765	28
1910	6,858	7,001	8,572	22½

A letter has been received from a Wakefield firm, manufacturers of an apparatus known as "Fuel Economisers" (in Spanish "*Economisadores*"). This is described as an apparatus for heating the

feed water for steam boilers by means of the waste heat in flue gases. It consists of a series of cast-iron tubes fitted with "top" and "bottom" headers, placed in sections across the main flue between the boilers and chimney, and coupled together by branch pipes running lengthwise on opposite sides at the top and bottom outside the brickwork enclosing the apparatus. It is claimed that by the adoption of this apparatus the surplus heat is extracted from the flue gases and efficiently utilised, increasing the steaming capacity, reducing the coal consumption, and prolonging the life of the boilers.

The firm understand that this apparatus is at present classified under Tariff No. 541, the duty thus being based on a valuation of 125 pesetas per 100 kilogrammes; whilst the delivered value of an "economiser" is, they state, only about 31 pesetas per 100 kilogrammes; and they urge, therefore, that this apparatus ought to be classified separately, and a valuation assigned thereto not exceeding 31 pesetas per 100 kilogrammes.

The *Agricultural Engineers' Association* submit that the valuation for locomotives up to 35 tons in weight, locomobiles, marine steam engines, and separate parts for the same (Tariff No. 548) should be reduced from 160 pesetas to 100 pesetas per 100 kilogrammes.

Some representations which have been received through the *Manchester* Chamber of Commerce with regard to "machinery, not made of copper, employed in textile industries" (Tariff No. 555) for which a valuation of 100 pesetas per 100 kilogrammes was fixed in 1906, are summarised below:—

The scope of this Tariff heading is considered to be much too wide, embracing, as it does, spinning and weaving machinery, and machinery for bleaching, dyeing, and finishing tissues and yarns. The grouping of such a variety of machines in one item, when duty is assessed on a weight basis, cannot be justified. The effect of this grouping is, that a somewhat roughly constructed simple machine like a loom pays, proportionately, a far higher duty than the more elaborately constructed machines used in spinning, such as speed frames, ring frames, and mules. The present rate of duty is 18.50 pesetas per 100 kilogrammes gross weight. On a plain loom, say 40 inches wide, worth 225 pesetas (gold) free on board Spanish port, and weighing approximately 750 kilogrammes gross weight, the duty amounts to 140 pesetas, or 62 per cent. of the value of the loom. To this must be added the fees for clearance through the Customs, which generally amount to 2.50 pesetas per 100 kilogrammes. The result is that of late years very few English looms have been sent to Spain. It is urged that a separate Tariff heading should be raised for looms and a greatly reduced valuation assigned thereto, on the ground that the weight of these machines is considerable as compared with their selling value, in which respect they differ from spinning machinery, such as cards, speeds, and ring frames. On a rough estimate, at the existing rate of duty, ring frames pay duty up to about 25 per cent. of their value; whilst looms pay up to about 75 per cent.

The *Leeds* Chamber of Commerce forward representations with regard to machine tools (Tariff Nos. 556–7) and machinery included in Tariff No. 558. The present valuations are as follows:—

556.	Machine tools for working metals, wood, or stone, weighing up to 500 kilogrammes, inclusive, and separate parts for the same	100 kilogrammes	Pesetas. 150.00
557.	Ditto, 501 kilogrammes and above	„	120.00
558.	Other machinery not specially mentioned in the Tariff, and separate parts for the same	„	150.00

According to the Chamber, the average value of machine tools may be taken at from 30*l.* to 100*l.* per ton, *i.e.*, approximately, from 75 to 250 pesetas per 100 kilogrammes; whilst the value of some machinery falling under Tariff No. 558 is as low as 20*l.* per ton, or 50 pesetas per 100 kilogrammes. The Chamber suggest that the dividing line for machine tools should be 3,000 kilogrammes, and not 500 kilogrammes as in the present Tariff.

GROUP IV.—CARRIAGES AND VEHICLES.

A communication has been received from the *Coventry* Chamber of Commerce with regard to the valuation of 12 pesetas per kilogramme assigned to bicycles (*ex* Tariff No. 560), which, taking the fair average weight of a machine at 30 lbs., amounts to about 6*l.* 10*s.* each. The average price, f.o.b. London, of bicycles shipped to Spain by one of the largest Coventry firms has been almost exactly 5*l.* each, and costs of transport and insurance do not amount to more than a few shillings for each machine. The Chamber are consequently of opinion that the present valuation ought to be reduced.

Class XII.—Articles of Food.

The *Society of Chemical Industry* forward suggestions for reduced valuations in respect of certain articles included in Class XII. of the Tariff, as shown in the subjoined statement:—

Tariff No.	Articles.	Present Valuation.	Valuation suggested by the Society of Chemical Industry.
		Pesetas. *Per* 100 *Kilogrammes.*	Pesetas. *Per* 100 *Kilogrammes.*
Ex 616	Sugar	40.00	30.00
	Glucose	40.00	25.00
		Per Hectolitre.	*Per Hectolitre.*
Ex 627	Silent spirit, in cask	50·00	40.00
628	Liqueurs, cognac, and other spirits, of various ingredients	400.00	200.00
		Per Litre.	*Per Litre.*
630	Sparkling wines	5.00	4.00
631	Full-bodied or liqueur wines, in casks, or similar receptacles	1.50	1.25
632	Ditto, in bottles	2.00	1.75
		Per Hectolitre	*Per Hectolitre.*
633	Other wines, in casks or similar receptacles	100.00	75.00
		Per 100 *Kilogrammes.*	*Per* 100 *Kilogrammes.*
Ex 647	Molasses containing more than 50 per cent. of crystallisable sugar.	30.00	18·00
648	Other molasses	25.00	10·00

The suggested valuation for glucose is within 1 peseta of that submitted by the Chemical Section of the *Manchester* Chamber of Commerce (26 pesetas).

Under Tariff No. 643, sweetmeats, fine biscuits, confectionery, and jams are valued at 3 pesetas per kilogramme, and the duty levied is 100 per cent. of this valuation.

The *London* Chamber of Commerce forward a communication from a large firm of biscuit manufacturers who have calculated the average value of the 286 kinds quoted in their price list, and find it to be a little over 2 pesetas per kilogramme, including cost of transport and insurance. This firm does not pay commission to their buyers in Spain, so that this item does not affect their prices. The present duty averages, therefore, about 150 per cent. *ad valorem* so far as this firm's biscuits are concerned.

The average value of jam is stated to be about 1.20 pesetas per kilogramme, and that of the ordinary class of confectionery certainly not more than 1.50 pesetas per kilogramme. It is regarded as inequitable that, because the value of the finest classes of confectionery may attain to 3 pesetas per kilogramme, the ordinary kinds should be over-valued and conseqently over-taxed.

Class XIII.—Miscellaneous.

The *Coventry* Chamber of Commerce have forwarded a communication from one of their members, a firm manufacturing cycle and motor tyres, in which it is stated that the valuation of 25 pesetas per kilogramme assigned to pneumatic tyres (Tariff No. 678) is considerably in excess of the actual value of these goods.

Under Tariff No. 686, toys and games, except those of ivory, &c, are valued at 10 pesetas per kilogramme. The duty levied is 3 pesetas per kilogramme, or 30 per cent. on the valuation. Members of the *London* Chamber of Commerce interested in the export of cardboard games (*juguetes de carton*) desire to point out that the present duty is more than 100 per cent. of the value of the articles, and renders their sale in Spain almost impossible. A duty more than double that levied on chromos (1·25 pesetas per kilogramme under Tariff No. 418) is regarded as inequitable.

SUPPLEMENTARY MEMORANDUM.

Bitumen Sheeting and Dampcourse.

This article was held by the Spanish Customs to be dutiable under the provision for "tarred cardboard, felts and tissues," in No. 19 of the Tariff, at the rate of 8.25 pesetas per 100 kilogrammes. Early in 1907 the Board of Trade were informed by the manufacturers that this duty would render absolutely impossible any attempt to introduce the article into Spain. From the details furnished to the Board it appeared that this sheeting is made almost entirely of bitumen, the composition by weight of a piece weighing 192 lbs. being as follows :—

Bitumen	176 lbs.
Jute tissue, or hessian, on which the bitumen is applied	16 „

Having regard to the admitted constitution of the article, there appears to be some technical justification for the classification adopted by the Spanish Customs authorities. The Board are, however, of opinion that as the small proportion of tissue which it contains is only the vehicle for the bitumen and is of itself valueless for the purposes to which the sheeting is to be applied (*i.e.*, the lining of reservoirs, ponds, and engineering works in which it is required to prevent the ingress or egress of water), there is good reason why it should not be placed on the same footing as a tissue treated with tar, &c., for the purpose of rendering it waterproof. It is thought that it might reasonably be classed for duty under No. 18 of the Tariff as bitumen itself, on which the existing duty is 0.20 peseta per 100 kilogrammes gross weight.

The Board understand that the value of a piece weighing 192 lbs. is about 1*l*., of which over 75 per cent. is accounted for by the bitumen. Expressed in Spanish weights and currency, the value of the article would be about 29 pesetas per 100 kilogrammes, which is considerably lower than the valuation assigned to articles under Tariff No. 19, viz., 55 pesetas per 100 kilogrammes.

Boot Protectors.

The question of the tariff treatment in Spain of "boot protectors" manufactured by the English firm of Blakey was brought to the notice of the Director-General of Customs by His Majesty's Ambassador at Madrid, in a Note dated the 18th July, 1910. A consignment of these articles, imported at Bilbao in December, 1909, was classified under No. 136 of the Customs Tariff as articles of hardware not specially mentioned in the Tariff, at what is, in effect, the prohibitive rate of 50 pesetas per 100 kilogrammes. His Majesty's Ambassador, in the Note referred to above, set out very fully a number of considerations in favour of a less onerous treatment of the articles in question, and suggested that, having regard to the method of their manufacture and the use to which they are put, they might properly be classified as nails under Tariff No. 104, at the rate of 20 pesetas per 100 kilogrammes.

The Board of Trade understand that the Director-General has promised that this case shall be considered in connection with the present revision of the Customs Tariff.

Artificial Aerated Waters.

In accordance with the "Repertorio" to the Spanish Tariff, these waters are dutiable under Tariff No. 239 at the rate of 4 pesetas per kilogramme if they contain sugar, glucose, saccharine, or similar substances; and under No. 241 at the rate of 1 peseta per kilogramme if they are without sugar, &c. This high duty is assessed on the combined weight of the liquid and the glass bottles in which it is sold. It is necessary that these bottles should be strong, and they are, consequently, very heavy.

The Board of Trade are informed that under these conditions, the incidence of the duty is such as to practically prohibit importation. On two cases of samples sent to Spain recently, of a value of about 15 pesetas, the duty levied is stated to have amounted to no less than 117 pesetas.

The Spanish Government are asked to consider whether the treatment of bottles containing artificial aerated waters (at least, such as are for table use) might not properly be assimilated to that of bottles containing other beverages such as beer, cider, wines, and spirits, in respect of which the Tariff specifically prescribes that they shall be dutiable separately under those Tariff Nos. corresponding to the materials of which they are composed.

Leather Pickers for Looms.

In December, 1906, the attention of the Board of Trade was called to the action of the Barcelona Customs authorities in classifying hide pickers for looms under No. 489 of the Tariff, under which No. a duty of 2 pesetas per kilogramme is leviable on "transmission belts . . . . and other manufactures of leather or skin for machinery." It was claimed by several firms in the United Kingdom interested in the export of these goods to Spain that they were properly dutiable at 20* pesetas per 100 kilogrammes under No. 555, as separate parts of machinery employed in textile industries; and in support of this contention it was pointed out that "*tacos para telares*," by which name loom pickers are known in Spain, were referred to Tariff No. 555 by the official "Repertorio" to the Tariff. The firms concerned insisted on the prohibitive nature of a duty of 2 pesetas per kilogramme, amounting to from 50 to 60 per cent. of the value of the goods. It may be mentioned in this connection that the official valuation of articles falling under Tariff No. 489 is 8 pesetas per kilogramme, so that the duty is nominally only 25 per cent. *ad valorem*.

His Majesty's Ambassador at Madrid brought the matter to the notice of the Spanish Government in a Note dated 18th January, 1907. On February 1st, a Royal Order was published, stating that the reference in the "Repertorio" applied only to pickers other than those of leather; and prescribing that leather pickers must pay duty under No. 489.

The *London* Chamber of Commerce refer again to these pickers and similar articles in a recent communication addressed to the Board of Trade. It would appear that the value of pickers has not materially changed since 1906, for the Chamber inform the Board that a duty of 2 pesetas per kilogramme is at the present time equal to 60 per cent. *ad valorem* in the case of pickers; to from 33⅓ per cent. to 50 per cent. *ad valorem* in the case of picking bands (*tiratacos*); and to 30 per cent. *ad valorem* in the case of picking band butts (*cropones para tiratacos*). All these goods are classed under Tariff No. 489.

It is evident from the foregoing that the classification of these articles under No. 489 credits them with a value considerably in excess of their real value, and the *ad valorem* incidence of the duty is consequently much higher than the 25 per cent. which goods coming under that No. are intended to pay. For this reason it is hoped that it may be found possible to make special Tariff provision for leather pickers and picking bands. The valuation ought not to exceed 4 pesetas per kilogramme. On this basis the duty would be 1 peseta per kilogramme if it is considered necessary to levy so high a rate as 25 per cent. The present duty on looms, it may be observed, is only 18·50 per cent. of the official valuation.

Surtax on Raw Cotton Waste.

In accordance with Schedule III. of the Spanish Customs Tariff, raw cotton shipped to Spain from a European port is subject to a surtax of 2.50 pesetas per 100 kilogrammes; to which surtax raw cotton waste is also liable in accordance with Note 3 appended to the Schedule.

The *Liverpool* Chamber of Commerce have pointed out that the cotton waste shipped from the United Kingdom to Spain is produced by machinery and packed into bales in this country; and they urge that this article cannot therefore justly be classed with raw cotton, but that it should be considered as a British manufacture and exempted from the surtax referred to. The Chamber state that the surtax renders it practically impossible for British shippers to compete with American houses in the export of cotton waste to Spain.

The Board of Trade are of opinion that the imposition of the surtax on cotton waste produced in this country involves an undoubted hardship; and they hope that it may be found possible to amend the existing Tariff in the sense desired by the Liverpool Chamber of Commerce.

REVISION OF THE SPANISH VALUATION TARIFF.—(2) MEMORANDUM ON THE RESULTS OF THE REVISION.†

A summary of representations received from Chambers of Commerce and other Trade Associations with regard to the revision of the official valuations on which the specific duties of the Spanish Customs Tariff are based, was approved by the Committee at the end of 1910 and subsequently communicated officially to the Spanish Government.

The revised tariff was promulgated on the 30th December and came into effect immediately.

The new tariff has now been examined in order to ascertain (1) the extent to which changes have been made in regard to the various classes of goods covered by the representations above referred to, and (2) the general effect of the revision. (Nominally, only the *valuations* used for the conversion of the *ad valorem* rates into *specific* duties have been revised: the following paragraphs deal with the effect on the *specific* rates.)

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* Subsequently reduced to 18.50 pesetas by the Commercial Treaty between Spain and Switzerland.

† *Vide* page 9, *supra*.

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on 31 October, 2019

RESULTS OF THE REVISION OF THE SPANISH VALUATION TARIFF.

As regards (1):—

Iron and Steel.—The duty on *plates* (polished, galvanised, coated with lead, corrugated) has been reduced from 4*s.* 10*d.* to 4*s.* 2*d.* per cwt.; and that on *wire cables* from 9*s.* 9*d.* to 8*s.* 6*d.* per cwt. The rates of duty on *tools* have been reduced by 6¼ per cent. (saws and files), 20 per cent. (piercing, planing and cutting tools), 33¼ per cent. (other tools weighing more than 1 kilog.) and 25 per cent (other tools weighing 1 kilog. or less).

Chemicals.—The duty on phenic acid has been reduced from 24*s.* 5*d.* to 16*s.* 3*d.* per cwt.

Textiles.—The duties on the 27 classes into which plain and figured *cotton tissues* are divided according to weight and number of threads have been reduced in all cases except one by from 4 per cent. to 24 per cent.—the average reduction being about 10 per cent. The duties on piece goods of *pure wool*, and of *wool with all the warp or weft of cotton* (not specially mentioned elsewhere in the Tariff) have been reduced in all the eight classes into which these tissues are divided—the reductions ranging from 6⅔ per cent. to 16⅔ per cent.

Machinery.—There has been a slight reduction in the duty on dynamos, electro-motors, &c.

Articles of Food.—A new tariff heading has been raised for "fine biscuits without sugar," the duty thereon being reduced from 1*s.* 1*d.* to 6½*d.* per lb.

Miscellaneous.—The duty on india-rubber pneumatic tyres has been reduced from 1*s.* 4¼*d.* to 11¾*d.* per lb. The entrepôt surtax on raw cotton waste shipped to Spain from a European port will apparently not be levied under the new Tariff.

The tariff rates have not been changed in respect of pig-iron, tinplates, iron and steel wire, pocket cutlery, certain colours, varnishes and chemicals, toilet soap, various classes of machinery, bicycles, confectionery and sugared biscuits. It should be added that it will not be possible to determine if representations with regard to a few other articles have been met, until the official "Index" to the new Tariff becomes available.

As regards (2), the general effect of the revision, the following is a Statement showing for the year 1910 the value of the merchandise imported into Spain from the United Kingdom, and the value of similar articles imported from all sources, distinguishing in each case the value of the imports on which the rates of duty are increased, unchanged or reduced.

Value of Merchandise on which the rates of duty are—	Imported from United Kingdom.	Imported from All Sources.
	£	£
Increased ...	115,000	1,436,000
Unchanged ...	7,382,000	33,199,000
Reduced ...	636,000	3,353,000
Total of the above ...	8,133,000	37,988,000
Total Imports ...	8,137,000	40,001,000

Of the imports on which the duties have been increased, 8 per cent. came from the United Kingdom: of those on which the duties have been reduced, 19 per cent. came from the United Kingdom. But included in the imports on which the duties have been reduced is pulp for paper-making, amounting to 1,271,000*l.*, of which only 16,000*l.* came from the United Kingdom, the rest being from Norway.

The next Table shows the details for some principal items:—

Articles.	Imports from United Kingdom.			Imports from All Sources.		
	Increased.	Unchanged.	Reduced.	Increased.	Unchanged.	Reduced.
	£	£	£	£	£	£
Mineral fuel ...	—	2,869,000	—	—	3,011,000	—
Earthenware, china and porcelain ...	25,000	13,000	—	42,000	93,000	—
Iron and steel, wrought and part wrought ...	—	92,000	41,000	—	219,000	70,000
Manufactures of wrought or cast iron or steel ...	2,000	145,000	79,000	6,000	828,000	191,000
Copper and alloys ...	10,000	67,000	—	35,000	575,000	—
Other metals and alloys ...	—	126,000	3,000	—	257,000	22,000
Colours, dyes and varnishes ...	—	85,000	1,000	—	382,000	163,000
Mineral fertilisers, chemicals and drugs ...	12,000	1,039,000	2,000	43,000	2,896,000	51,000
Cotton yarns ...	—	249	44,000	—	1,000	96,000
Cotton tissues and trimmings ...	14,000	18,000	134,000	34,000	168,000	366,000
Wool, &c., raw ...	10,000	205,000	—	85,000	419,000	—
Wool, &c., yarns ...	—	3,000	7,000	—	6,000	12,000
Wool, &c., tissues ...	—	10,000	89,000	—	33,000	212,000
Silk tissues ...	—	21,000	17,000	—	214,000	165,000
Pulp for paper making, &c. ...	—	—	16,000	—	—	1,271,000
Furriers' wares and leather ...	9,000	27,000	1,000	821,000	385,000	3,000
Electrical materials ...	—	45,000	2,000	—	631,000	30,000
Apparatus and machinery ...	—	748,000	123,000	—	2,092,000	172,000
Carriages and vehicles ...	—	80,000	9,000	—	476,000	26,000
Meat and fish ...	—	314,000	6,000	—	1,704,000	64,000

January, 1912.